
**Eastchester Union Free School District
Annual Risk Assessment March 2025
Response to Internal Audit Report**

Recommendations General Fund:

1. Governance & Planning – The district should develop documented guidelines regarding accounting & reporting, accounts payable, human resources, and payroll processes.

Corrective Action(s): The Business Office will create documented guidelines for accounting & reporting, accounts payable, human resources, and payroll processes.

Person(s) Responsible: The Assistant Superintendent of Finance & Operations along with the Business Office staff

Completion Date: Summer 2026

1. Fixed Assets – The district should develop a formal fixed asset management procedure. The receiver of fixed assets should tag and document fixed assets. The completed form should be submitted to the District Treasurer.

Corrective Action(s): The district will create a formal fixed asset procedure and form. We will communicate this to employees who receive fixed assets.

Person(s) Responsible: Treasurer

Completion Date: June 2026

Recommendations Extraclassroom Activity Funds:

1. Extraclassroom Activity Funds Bank Accounts – The district should ensure that the Business Office is granted secure, read only access to all Extraclassroom accounts in order to monitor and verify accounts.

2. Corrective Action(s): The treasurer will gain access to the Extraclassroom accounts so that proper oversight can be maintained.

Person(s) Responsible: Treasurer

Completion Date: October 2025