

UNION-ENDICOTT CORRECTIVE ACTION PLAN

Internal Audit - July 1, 2017

FINDING FACILITIES CONSTRUCTION	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<p>1. <u>The auditor inspected 32 projects from 2004-2016. In summary, 2 projects had no plans, 2 had only original plans, 6 had plans with notes, 18 had “as built” plans, and 4 did not require plans.</u></p>	<p>Recommended the district request the “as built” plans for all projects listed in the summary.</p>	<p>The District maintains an online software system for all plans, including the “as-built” plans. The new Director of Facilities will work to obtain the missing plans and add them to the system throughout the 2017-18 school year.</p>
FINDING INVENTORY CONTROL	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<p>1. <u>In testing the mobile devices assigned to staff, the auditor noted the location of laptops loaned out on a long-term basis have not been verified frequently.</u></p> <p>2. <u>When performing the physical count of laptops in a cart, the auditor noted two laptops were from another cart in the building. The auditor also noted staff will borrow only one laptop from the cart but leave no evidence of signing it out.</u></p>	<p>Recommended the district annually inspect the device and note its physical location.</p> <p>Recommended the individual who maintains control over the issuance of carts inspect them upon return from a classroom to ensure all laptops are properly tagged and returned to their original place. It’s also recommended all devices borrowed from a cart have a sign-out sheet placed in the empty slot so anyone inspecting the cart will be aware of its location.</p>	<p>During the month of June, all administrators and other personnel who have been issued devices such as laptops, iPads and Chromebooks will be instructed to text or email a picture of the device, including the inventory tag and actual location, to the Director of Technology. These will be verified against the inventory that is stored in Service Now.</p> <p>In all schools, one person is assigned as the responsible party for each cart. That person will maintain a sign-out sheet for equitable use of the cart by all teachers and staff. It is not recommended that devices be removed from the carts, but it is acknowledged this is sometimes necessary. If a device is removed from the cart, a sheet with the date, time, staff person’s name, and inventory tag for the device will be placed in the empty slot so that it will be easily located when necessary. At periodic times, all devices must be returned to the cart in order to be reimaged and receive tech support. It will be up to the responsible party to verify that all devices have been returned.</p>

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FINDING LEAVE REQUESTS	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<p>1. <u>During the auditor’s testing of leave requests, it was noted that for certain employees, the totals from the usage request forms did not match amounts in the Nvision software.</u></p> <p>2. <u>In testing the rollover balances from June 20, 2016 to July 1, 2016, the auditor noted two discrepancies that couldn’t be reconciled with certainty.</u></p> <p>3. <u>When reviewing totals from two different reports in Nvision from July 1, 2015 through June 20, 2016, the auditor noted there was a</u></p>	<p>Recommended the district reconcile the request forms to the NVision reports periodically. As an alternative, the district may consider using an online software, such as AESOP, whereby all staff can request time off through the internet, thus reducing the risk of losing paperwork or entering it incorrectly.</p> <p>Recommended the district monitor the beginning balances early in the new year and resolve differences immediately.</p> <p>Recommended the district investigate the reason for this. If it was due to a late correct, efforts should be made to resolve changes earlier in the year.</p>	<p>Beginning in 2017-18, the Assistant Superintendent and his staff will conduct monthly samples from select buildings to test for NVision/Usage Request Form matches. This periodic check is intended as a procedural reinforcement and a timely check on leave requests. This procedure has been noted as a “best practice” in several Comptroller Audits centered on Leave Requests. In addition, the District will move towards the BOCES Absent Management Service during the 2017-18 school year.</p> <p>The Assistant Superintendent and his staff have hand-checked all vacation day rollover balances from 2016-17 to 2017-18. On July 13, they performed the NVision rollover with BOCES assistance. It is noted that some vacation day allotments changed with new contracts for 2017-18; these changes were accounted for. In addition, the Assistant Superintendent’s office will perform a test of a randomly-sampled employee group in August 2017 to test the rollover balances. Moreover, all former employees whose tenure in U-E ended on 6/30/17 will be tested to ensure that balances are at zero.</p> <p>The Assistant Superintendent and his staff will investigate.</p>

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<p><u>discrepancy in the ending totals for one individual. The Employee Attendance Record showed a balance of 3.5 vacation days, but the Time Summary Report showed a balance of 4 vacation days. Each of these reports were run in the current fiscal year.</u></p>		
FINDING STUDENT MEAL CHARGES	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<p>1. <u>In the auditor's analysis of negative meal charges, it was noted balances have increased steadily over the last three years. The balances were \$1,608 in 2013-14, \$2,644 in 2014-15, and \$5236 in 2015-16. Negative balances must be subsidized by the general fund or other non-federal sources.</u></p>	<p>Recommended the district monitor balances frequently and take steps to collect the outstanding charges.</p>	<p>The district is currently in the process of updating its Meal Charge Policy to reflect current changes recommended by the NYS Education Department.</p>