

UNION-ENDICOTT CORRECTIVE ACTION PLAN

Internal Audit – June 25, 2019

FINDING CREDIT CARD ACCOUNTABILITY	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<ol style="list-style-type: none"> 1. <u>During a review of the supporting receipts for meals, it was noted when multiple people are dining, the names on the receipts are not listed.</u> 2. <u>During a review of purchases, it was noted several \$25 gift cards were purchased at a local restaurant with no indication who they were to be presented to.</u> 3. <u>The board policy does not address the limitations or restrictions relating to the use of the credit card for fax, telephone or internet orders.</u> 4. <u>During a review of credit card statements, it was noted that one card had a \$25,000 credit limit but only a \$500 blanket purchase order. High credit limits may affect credit ratings as well as expose the district to a large liability in case of theft.</u> 	<ol style="list-style-type: none"> 1. Recommended the employee who charges the meal immediately document the people in attendance on the receipt to verify eligible employees. 2. Recommended that all gift cards be accompanied by a list of the names of the recipients for propriety. 3. Recommended the district revise its policy to outline specific uses of credit cards via the fax, telephone or internet. 4. Recommended the district contact the credit card company and establish a reasonable limit. 	<ol style="list-style-type: none"> 1. The Business Office, in consultation with the Superintendent’s Office, will work to ensure the names of all people in attendance are written on meal receipts. 2. The Business Office, in consultation with the Superintendent’s Office, will work to ensure that future gift card purchases using the credit card will include recipients’ names on the statement. 3. The Business Office, in consultation with the Superintendent’s Office, will work with the Policy Board Advisory Team to review and revise the policy on credit cards to include specific uses of credit cards via fax, telephone or internet. 4. The Business Office will contact the credit card company to establish a reasonable limit (\$5,000-\$7,500) for the Sunoco card.

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<p>OVERTIME PLANNING</p> <p>1. <u>During the auditor's follow-up review of overtime planning, it was noted when matching timesheets with nVision record, certain discrepancies existed. This areas has improved dramatically by use of a newly designed timesheet. The errors noted were found at the beginning of the implementation of the timesheets, and after several pay periods, the errors ceased.</u></p>	<p>1. The auditor recommends the immediate supervisor continue to closely monitor the calculation of overtime hours.</p>	<p>1. The district supervisors will continue to be vigilant in monitoring the calculation of overtime hours.</p>
<p>CONTRACT APPROVALS</p> <p>1. <u>When reviewing contract approvals, it was noted two maintenance contract renewals were not approved by the board and the board's attorney.</u></p>	<p>1. Recommended the supervisor be more diligent in monitoring such contracts.</p>	<p>1. The Business Office will work with the Director of Facilities to ensure all contracts include the appropriate cover sheet and are approved by the board and the board's attorney.</p>
<p>SUPERINTENDENT AUTO USE</p> <p>1. <u>When analyzing mileage documentation for the automobile, it was noted detailed records are not kept of the business mileage for IRS purposes. A percentage of personal use is provided to the payroll department for the proper inclusion on the W-2.</u></p>	<p>1. Recommended the documentation be recorded as back-up for the personal use test as required by the IRS.</p>	<p>1. The Superintendent will maintain appropriate documentation of personal use of the automobile.</p>

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<p>CROSS TRAINING AT D.O.</p> <p>1. <u>When considering the categories of civil services titles, it is noted that some work can be cross trained and other work cannot. The district has cross trained when personnel work in the same civil service field, such as the following: district's use of a floating typist and senior typist coverage for payroll duties.</u></p>	<p>1. The district has utilized cross training to the best of its abilities and within the limitations noted above.</p>	<p>1. No further action needed.</p>
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<p>ROOFING COMPARISONS</p> <p>1. <u>When analyzing the various costs associated with 20-year and 30-year roof comparisons, it was noted that cost per year is less for the 30-year roof in comparison to the 20-year roof.</u></p>	<p>1. A chart was provided with further information and details. No further action needed.</p>	<p>1. No further action needed.</p>