

JAMESVILLE-DEWITT CENTRAL SCHOOL DISTRICT

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Appendix A – Response From District Officials

Audit Response dated November 17, 2022

The Jamesville-DeWitt Central School District is in receipt of the draft Claims Auditing Report (2022M-149) which was delivered by Office of the New York State Comptroller personnel. The NYS OSC audit report includes key findings and recommendations on how to mitigate any exceptions that were noted during the audit.

The Jamesville-DeWitt Central School District, after careful review of the draft audit report, is in complete agreement with all of the findings of NYS OSC audit and would like to thank the auditors involved for their diligence and thoughtful consideration during the audit. The district is also in complete agreement with the recommendations that were made by the auditors in order to minimize any future reoccurrence of the exceptions noted during the audit.

Since this audit response is in complete agreement with the audit findings and recommendations, this response will also serve as the **corrective action plan (CAP)**.

The following is the corrective action plan for each recommendation made in the draft audit report:

Audit Recommendation #1: The Board should update the Coordinator's contract to include provisions for mileage reimbursement for travel between school buildings, if intended.

Implementation Plan of Action(s): The Board of Education will modify the Coordinator's contract to include provisions for mileage reimbursement between school buildings. In addition, the Board of Education and District administration will review existing policies related to reimbursement for expenses, including mileage reimbursement, for potential changes or additions to existing policies.

Implementation Date: The contract revision will be completed as soon as practical. The policy review will be completed by the end of June 2023.

Person Responsible for Implementation: The Superintendent of Schools and Board of Education.

Audit Recommendation #2: The Treasurer should generate separate warrants for payroll deduction disbursements.

Implementation Plan of Action(s): The Treasurer has already changed the process and is now issuing a separate warrant for payroll deduction disbursements.

Implementation Date: This was completed in July 2022.

Person Responsible for Implementation: The District Treasurer

Audit Recommendation #3: The claims auditor should ensure that claims contain sufficient supporting documentation and are properly authorized, approved and in compliance with District policies before approving them for payment.

Implementation Plan of Action(s): There have been actions already taken in order to ensure that all claims contain sufficient supporting documentation, are properly authorized and approved in compliance with school district policies, prior to approval for payment. A new claims auditor has been appointed. There has also been a change in personnel in the accounts payable position. The new claims auditor has also received training specific to the claims auditing function.

In addition, the new accounts payable position will receive training on the best practices for accounts payable in a school district setting as well as training related to the claims auditing process. The claims auditor will also receive ongoing training related to the claims auditing process. Lastly, the purchasing process will be reviewed in order to ensure that internal controls and best business practices are in place to ensure that all claims have proper documentation, authorization and are in compliance with District policy. One example is to reduce the number of claims without a formal purchase order.

Implementation Date: The appointment of a new claims auditor and accounts payable person has been completed. The initial training of the new claims auditor was also completed in October 2022. Training for the new accounts payable clerk will begin in November 2022 and will continue as necessary. Additional training for the claims auditor will be made available on an annual basis. The purchasing process review will begin in December and will be completed by the end of June 2023, including the implementation of changes to existing purchasing procedures.

Person Responsible for Implementation:

Accounts Payable training – Claims auditor and Treasurer

Claims Auditor training – School Business Administrator

Purchasing Process Review – School Business Administrator

Audit Recommendation #4: The claims auditor should compare all approved claims to the warrant to ensure that the warrant only includes those claims that have been audited and approved for payment.

Implementation Plan of Action(s): In the future, the claims auditor will double check to ensure that the warrant only includes those claims that have been audited and approved for payment and that the total amount that is shown on the warrant matches the total amount of the claims audited and approved for payment.

Implementation Date: This corrective action has already taken place and was implemented in July 2022.

Person Responsible for Implementation: The claims auditor

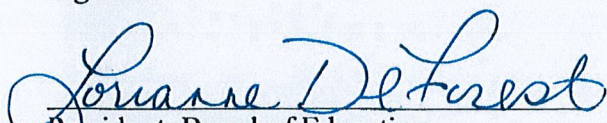
Audit Recommendation #5: The claims auditor should include all claim issues, concerns and resolutions in the monthly report to the Board.

Implementation Plan of Action(s): The District will implement a report to the Board of Education that includes all claim issues, concerns and resolutions. This report will be issued monthly.

Implementation Date: November 2022

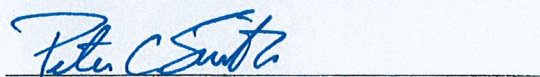
Person Responsible for Implementation: The claims auditor

Signed:



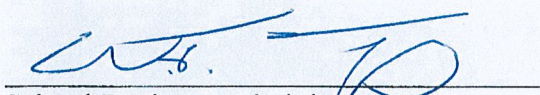
President, Board of Education

11/22/22
Date



Superintendent of Schools

11/22/2022
Date



School Business Administrator

11/22/22
Date