

**Byron-Bergen CSD
2017-18 External Audit
Corrective Action Plan**

<u>Management Letter Comments</u>	<u>Resolution</u>	<u>Action to Date</u>	<u>Anticipated Action Needed to Complete/Completion Date</u>
<p>1</p> <p>During our testing, the auditors noted that the payroll certification officer is signing but not dating the payroll certification and payroll edit reports. The auditors recommend that all payroll reports be properly certified and include documentation of the date that the certification was performed as proof of timely review.</p>	<p>The District converted to new software on March 5, 2018. The old software provided a signature line and a date line on the payroll certification reports. The new software only provides a line for signature. As a result, the payroll certification officer did not realize a date should be provided. The auditors verbally communicated this comment to management in August 2018 and as of September 1, 2018, the payroll certification officer has been signing and dating all payroll certification reports.</p>	<p>As of September 1, 2018, the Payroll Certification Officer has been both signing and dating all Payroll Certification Reports.</p>	<p>No further anticipated action is needed.</p>
<p>2</p> <p>We previously noted the District did not have a formal purchasing manual and recommended that the District develop and implement a written purchasing manual, including documentation related to bidding requirements in accordance with General Municipal Law. We are pleased to report that the District is in the process of creating this manual and expects to approve it during 2019.</p>	<p>The District has been slowly working on creating formal written purchasing procedures which will be distributed to all staff and posted on the school website.</p>	<p>School year 2018-19.</p>	<p>Business Office needs to finalize written purchasing procedures.</p>
<p>3</p>			