Byron-Bergen CSD
2018-19 External Audit
Corrective Action Plan

Management Letter Comments	Resolution	Action to Date	Anticipated Action Needed to Complete/Completion Date
1			
During our testing, the auditors noted that the extraclassroom treasurer records did not always include deposit slips to support cash receipts. The auditors recommend that the extraclassroom treasurer attach the deposit slip to each cash receipt for improved record retention.	Upon review of the extraclassroom treasurer records we found that deposit slips were attached to the cash receipt documentation. In some instances, the deposits were sent to the bank remotely and the deposit slip is different from a deposit slip received from a bank teller. In addition, the remote deposit slips were attached to the back of the deposit paperwork, instead of the front.	As of October 1, 2019, the extraclassroom treasurer will be stapling the remote deposit slips to the front of the deposit paperwork.	No further anticipated action is needed.
2			
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.	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.	Completed	No further anticipated action is needed.
3			
We previously noted that management establish a formal procedure surrounding review and approval of the District's vendor listing to prevent duplicate vendors or vendor addresses and reduce the susceptibility of payments to fictitious vendors	The Business Administrator approves all vendors added to the vendor file and reviews the vendor file for vendors who need to be inactivated.	Completed	No further anticipated action is needed.