



**2016-2017 INTERNAL AUDIT RISK ASSESSMENT**

**ACTION PLAN**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
	<b><u>Purchasing</u></b>	
1	District should update and approve a policy related to the purchase, recordkeeping and payment of fuel.	District will prepare an updated policy which will be approved by the Board of Education.  Status: Ongoing.
	<b><u>Budget Transfers</u></b>	
2	Budget transfers should be presented to the Board of Education for approval within one month of Superintendent's approval.	Board of Education policy currently indicates quarterly approval. In most instances Board of Ed approval is requested and granted more frequently.  The currently policy will be reviewed and updated if deemed necessary.  Status: Ongoing.
	<b><u>Facilities Use</u></b>	
3	Reconciliations between facility use permits and invoices generated and between facility use permits and payments received should be prepared in order to ensure that all payments are received in line with the "for fee" permits issued.	There are minimal "for fee" permits issued, therefore this type of reconciliation is not deemed to be necessary.  Status: Recommendation will not be implemented at this time.

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
<b><u>Extraclassroom Activity Funds</u></b>		
4	Deposits to students accounts (green forms) should be used as the bank deposit forms in order to eliminate the need to prepare a separate bank deposit form (pink form), allow for timelier deposits and provide proof of deposit.	The green form includes additional information about the purposes of the funds (club, field trip information, payment details, etc.) which cannot be included on the bank deposit form (pink form). It is necessary to keep the green form for informational purposes.  Status: Recommendation will not be implemented at this time.
5	QuickBooks software does not need to be updated annually.	Currently the QuickBooks software is updated on an as-needed basis, not annually.  Status: Completed and ongoing.
<b><u>Reporting of Employee Absences - Substitute Hiring</u></b>		
6	A list of substitute teachers should be submitted to the Board of Education for approval on an annual basis.	Currently all substitutes are presented to the Board for approval as they are hired. A full list of all active substitutes will be presented on an annual basis.  Status: Ongoing.
7	Long-term substitutes should be added to the AESOP database so they can report their absences.	Long-term substitutes are added to the AESOP database so they have the ability to record their absences and request coverage.  Status: Completed and ongoing.
<b><u>Special Education IEP Development and Follow Up</u></b>		
8	Periodic meetings should be held to ensure compliance with existing IEP's.	Periodic meetings are held to ensure compliance with existing IEP's.  Status: Completed and ongoing.
9	Procedures should be put in place to ensure the timely approval by the Board of Education of newly developed IEP's, that parent appeals are heard in a timely manner and that all declassifications are properly documented	Newly developed IEP's are approved by the BOE in a timely manner, parent appeals are heard in a timely manner and all declassifications are properly documented.  Status: Completed and ongoing.