

CORRECTIVE ACTION PLAN
INTERNAL RISK ASSESSMENT FOR THE YEAR ENDING June 30, 2025
AUDIT FIRM – R.S. ABRAMS

Low Risk Items

Current Year

GOVERNANCE & PLANNING

Control Risk Level: Low (L)

Observation #1: The District is missing the following legally required policy:

- Although the District addresses Education Law §4402(9) in Policy #7640, *Student Individualized Education Program (IEP): Development and Provision*, focusing only on students with disabilities, it does not address 8 NYCRR §19.5 which extends the Timeout and Physical Restraint policy to all students.

Recommendation #1: We recommend the District adopt all legally required policies, including the policy mentioned above.

Updated Control Risk Level: Low (L)

DISTRICT RESPONSE: The District currently has a policy committee reviewing all existing and newly required policies. Policy 7640 was eliminated and combined with policy 4321, however this policy does not address all students. A revised policy 4321 was adopted on October 21, 2025 covering all students.

ACCOUNTING AND REPORTING

Control Risk Level: **Low (L)**

Observations: No exceptions were noted.

Recommendation: No recommendations were noted.

Updated Control Risk Level: Low (L)

DISTRICT RESPONSE: The District thanks RS Abrams for these comments and will continue to ensure that these procedures remain in place.

PURCHASING AND RELATED EXPENDITURES

PURCHASING PROCESS AND PURCHASE ORDER SYSTEM

Control Risk Level: Low (L)

Observation: No exceptions were noted.

Recommendation: No recommendations were noted.

Updated Control Risk Level: Low (L)

DISTRICT RESPONSE: The District thanks RS Abrams for these comments and will continue to ensure that these procedures remain in place.

FACILITIES AND CAPITAL PROJECTS

Control Risk Level: Low (L)

Observation #2: We noted that the District does not have formal procedures in place to document status updates or provide reasons for delays on work orders that remain outstanding for extended periods. During our review of the work order system, we identified eight (8) medium-priority work orders that had been open for over 90 days without documented justification and should have been closed in the system as they had already been completed. We note that the District has since closed the aforementioned outstanding work orders in the CMMS, *School Dude* work order system.

Recommendation #2: We recommend that the District establish an internal policy outlining expected completion timelines for work orders based on their assigned priority level. This policy should promote accountability by requiring regular status updates and justifications for delays. Additionally, we suggest implementing a transparent tracking system that is accessible not only to the facilities department personnel but also to other stakeholders, including those submitting work order requests. This will enhance communication, improve oversight, and ensure timely resolution of work orders.

Updated Control Risk Level:

Facilities Maintenance - Moderate (M)

Capital Projects – Low (L)

DISTRICT RESPONSE: The District has implemented a new Facilities maintenance management system called Master Library Work Orders (ML work orders). This system is more robust and allows for tighter controls of projects and deadlines and generate more timely reports on project timelines. The Facilities Director reviews all outstanding work orders on a daily basis. As of October 10, 2025 there are no work orders over 90 days old.

PAYROLL, HUMAN RESOURCES & BENEFITS

PAYROLL ACCOUNTING AND REPORTING

Control Risk Level: **Low (L)**

Observation: No exceptions were noted.

Recommendation: No recommendations were noted.

Updated Control Risk Level: **Low (L)**

DISTRICT RESPONSE: The District thanks RS Abrams for these comments and will continue to ensure that these procedures remain in place.

STUDENT SERVICES – EXTRA CLASSROOM ACTIVITIES

Control Risk Level: **Low (L)**

Observation #3: We noted that one (1) out of forty (40) extra classroom cash disbursements tested did not include an itemized receipt to substantiate the reimbursement amount.

Recommendation #3: We recommend that all reimbursement requests be supported by evidence of all supporting documentation (e.g., itemized receipts and payment order forms), and should be attached to the reimbursement request submitted to the central treasurer.

Furthermore, it is noted that the above observation did not warrant a control risk higher than low for the student services – extra classroom activities process. As such, our control risk rating remains at Low.

Updated Control Risk Rating:

Extra classroom Activities (**L**)

DISTRICT RESPONSE: The District has implemented stricter controls over reimbursement submissions with itemized receipts.