

Carmel Central School District Corrective Action Plan for Internal Control Cycle Audit of the Fixed Asset Controls

Area: Policy Review

Auditor's Finding:

During our review of the District's policies related to fixed assets and facilities, it was noted that several of the policies have not been reviewed or updated for many years.

Auditor's Recommendation:

We recommend that all of the District's fixed asset and facilities related policies be reviewed on an annual basis and updated where necessary.

District's Corrective Action:

During the 2021-2022 school year the District assembled a Policy Committee to begin reviewing all policies, many of which were outdated and had not been reviewed in at least ten years. This work has continued through the 2022-2023 school year and will continue into the 2023-2024 school year. The 6000 series of policies related to Fiscal Management and the 7000 series of policies related to Facilities Development will be included in these reviews.

Implementation Date:

July 1, 2023 through June 30, 2024

Person Responsible for Implementation:

Carmel Central School District Board of Education
Carmel Central School District Board of Education Policy Committee
Superintendent of Schools
Assistant Superintendent for Business
Assistant Business Manager

Area: Fixed Asset Inventory Observation

Auditor's Finding:

Throughout the course of our fixed asset observation at the school buildings we found assets that did not have fixed asset tags on them. We also found items that were not in the location identified in the fixed asset inventory listing.

Auditor's Recommendation:

We recommend the District conduct a full physical inventory of all of the District's fixed assets and place tags on the items that do not have them and return assets to the proper locations or update the fixed asset inventory listing for those changes in physical location of the fixed asset.

District's Corrective Action:

The Facilities Department will collaborate with the necessary departments throughout the District inclusive of the Technology Department, Transportation Department, the Business Office and the various buildings to place tags on equipment and update the fixed asset inventory listing to reflect appropriate locations.

Implementation Date:

July 1, 2023 through June 30, 2024

Person Responsible for Implementation:

Assistant Business Manager
Director of Facilities
Director of Technology
Director of Transportation
Director of Food Services
Custodian School Building Heads

Area: Fixed Asset Disposal

Auditor's Finding:

During our review of the District's fixed asset dispositions made during the fiscal year ended June 30, 2022 we found one instance where a fixed asset was disposed of without the Board of Education's approval.

Auditor's Recommendation:

We recommend that all fixed assets that are recommended to be disposed of are presented to the Board of Education as surplus equipment and approved to be disposed of by the Board of Education prior to their disposition.

District's Corrective Action:

The following departments – Facilities, Transportation, Technology, and Food Services will be provided with quarterly reminders and copies of Board of Education policy 6750 and 6900 to ensure compliance.

Implementation Date:

July 1, 2023 through June 30, 2024

Person Responsible for Implementation:

Assistant Superintendent for Business
Assistant Business Manager
Director of Facilities
Director of Technology
Director of Transportation
Director of Food Services
Custodian School Building Heads