




# Horseheads Central School District

Encl. #10.11  
February 23, 2012

**Business Office**  
One Raider Lane • Horseheads, NY 14845  
(607) 739-5601, x4260 • Fax (607) 795-2415

TO: Board of Education

FROM: Ralph Marino, Jr. Ed. D.  
Superintendent of Schools 

DATE: February 23, 2012

RE: Corrective Action Plan –Internal Audit Risk Assessment Update Report

Below is the Corrective Action Plan (CAP) for the March 2011 Internal Audit Risk Assessment Update Report.

### Low Residual Risk

1. Facilities Maintenance and Construction  
The District will continue to identify practices and procedures to reduce risk in this area.

### Moderate Residual Risk

2. Assets and Inventory  
The District has made a conversion to a new software system and continues to reconcile the differences between both programs. It will be completed by June 2012.
3. Accounting and Reporting  
The District has implemented the necessary procedures in consultation with the external auditor, internal auditor, and CBO to ensure the segregation of duties.
4. Revenue and Cash Management  
The District has issued new pre-numbered duplicate forms to all schools.
5. Student Services and Data  
All the involved school employees have participated and continue to participate in all required Medicaid training.
6. Purchasing and Expenditures  
The Acting School Business Administrator spoke to the Music Department regarding the need to have all consultant contracts approved by the Board of Education. Also, the attached memo was sent out on 5/31/11.

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### Quality Education for All

The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.

7. Payroll and Personnel

The District will continue to identify practices and procedures to reduce risk in this area.

8. Extraclassroom Activities Fund

The District has provided WinCap access for all three central treasurers. All three are using the same software program. Also, the attached memo was sent out on 5/31/11 to reiterate the need for standardization for the counting of funds and deposits.

9. Governance and Control Environment

The District has implemented the necessary procedures in consultation with the external auditor, internal auditor, and CBO to ensure the segregation of duties.

With kind regards.

C: Linda Klievoneit, District Treasurer  
Mary Anne Bly, Budgeting  
Jessica Lawrence, Internal Auditor  
Gerald Archibald, External Auditor  
Gene Cvik, CBO Controller  
Bernadette Sramek, CBO Accountant

RM/had