




Horseheads Central School District

Encl. #11.17
February 27, 2014

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TO: Board of Education

FROM: Jane Bradley 
School Business Executive

DATE: February 18, 2014

RE: Corrective Action Plan –2013-14 Internal Audit Risk Assessment Update Report

Below is the Corrective Action Plan (CAP) for the January 2014 Internal Audit Risk Assessment Update Report.

1. Governance and Control Environment

The District will periodically review WinCap and other programs to ensure only necessary user accounts are created and all inactive/retired employees' accounts are deleted.

6. Student Services and Data

The Cafeteria Managers will be reviewing the Free/Reduced applications as soon as possible to make sure any errors in calculations are detected and corrected in a timely manner.

8. Payroll and Personnel

The District will ensure that signature stamps will not be used to approve payroll and personnel related items.

9. Extraclassroom Activities Fund

District Administration has reviewed the importance of both the proper authorization for payments and detailed information for deposits with all the Central Treasurers. The Profit and Loss Statement and receipt procedure has been sent to the Central Treasurers and Faculty Advisors as well.

C: Jessica Hill, Internal Auditor
Gerald Archibald, External Auditor
Gene Cvik, CBO Controller
Bernadette Sramek, CBO Accountant

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.