

BUSINESS & FINANCE DIVISION

Report No. 38

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Board Acceptance of the NYS Office of the State Comptroller Audit Response and Corrective Action Plan

DATE: August 22, 2016

REASON FOR BOARD CONSIDERATION:

The Board of Education must accept the Office of the State Comptroller Audit Response and Corrective Action Plan.

FACTS AND ANALYSIS:

The Office of the State Comptroller Audit Response and Corrective Action Plan has been completed by the Superintendent of Schools and the Business Manager. Mr. Vernsey, Superintendent and Mrs. Smithers, Business Manager, will answer any questions the Commissioners may have regarding the final Office of the State Comptroller Audit Response and Corrective Action Plan.

RECOMMENDED ACTION:

Moved by _____ and supported by _____ that, having the approval of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District does hereby accept The Office of the State Comptroller Audit Response and Corrective Action Plan on this 22nd day of August, 2016.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/alf
Attachment

Ogdensburg City School District

1100 State Street
Ogdensburg NY 13669



SUPERINTENDENT OF SCHOOLS

Timothy M. Vernsey
(315) 393-0900 Ext. 1998
Fax (315) 393-2767

August 10, 2016

Office of the State Comptroller
Division of Local Government and School Accountability
Syracuse Regional Office
State Office Building, Room 409
333 E. Washington Street
Syracuse, New York 13202-1428
Attention: Rebecca Wilcox, Chief Examiner

Dear Ms. Wilcox,

The Ogdensburg City School District Audit Response to The Office of the State Comptroller Audit will also serve as our Corrective Action Plan.

Response to Office of the State Comptroller Audit Report:

We have reviewed the Office of the State Comptroller Audit Report Findings and Recommendations and are in agreement that we should improve payroll controls.

- The Senior Typist will now review the employee list and wages from a computerized report to ensure accuracy.
- The Payroll Clerks rights to add new employees will be removed /disabled.
- The Superintendent will now have available to him a copy of the source documents that are supplied to the Payroll Clerk to ensure that the check register entries are accurate.
- The Payroll Change Report will be run after each payroll and be sent with the Check Register to the Superintendent where changes can be verified.

Audit Recommendation:

1. District officials should segregate the payroll clerk's duties so that the clerk does not control all aspects of payroll transactions. If it is not feasible to adequately segregate these duties, District officials should establish appropriate compensating controls. Such controls include having someone independent of the payroll process review salary and wages entered into the payroll system and payroll change reports. An independent employee also should compare payroll registers to source documents.

Implementation Plan of Action:

As outlined in our Response to the Office of the State Comptroller Audit above, we are implementing new procedures to address all findings and recommendations.



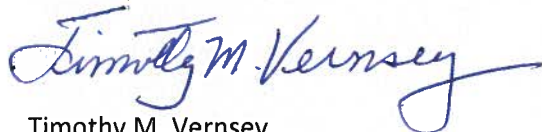
Implementation Date:

- The Senior Typist review of the employee list and wages from a computerized report will be started in September 2016.
- The Payroll Clerks rights to add new employees will be removed /disabled in September 2016.
- Copies of the source documents that are supplied to the Payroll Clerk will be made available starting in September 2016 to ensure that check register entries are accurate.
- The Payroll Change Report that will be run after each payroll and sent with the Check Register to the Superintendent where changes to wages can be verified will also start in September 2016.

Person Responsible for Implementation:

The Superintendent, Business Manager and the St. Lawrence-Lewis BOCES Director of Financial Affairs, will see that all changes are implemented and procedures are being followed.

Sincerely,



Timothy M. Vernsey
Superintendent of Schools

Cc: Ogdensburg City School District Board of Education