

**St. Lawrence-Lewis BOCES
Corrective Action Plan
(Internal Audit for Fiscal Year 2023-2024)**

Recommendation:	District Actions:	Person(s) Responsible & Anticipated Date of Completion:
<p>Recommendation: The District should maintain an electronic log of when checks are received by each tech center to ensure that checks are deposited in a timely manner within the week that they are received. Currently, the District uses paper forms for recording all checks within a given deposit slip. However, this process is lacking in formality as a different paper form is used by each tech center and each paper form lists only the date of the deposit, not the date of when the check was received. Moving from a manual paper log to an electronic log will assist in mitigating errors while promoting efficiency, accuracy and timeliness.</p> <p>Additionally, to ensure transparency and accurate input into the check log, the District should also retain copies of the checks that were received. The District should also include the date of when the check was received within their log.</p>	<p>The BOCES will review the current procedures that are utilized to determine how to incorporate the check log into an electronic platform. In addition, more training will be done with staff to ensure that there is consistency from one location to another.</p>	<p>District Treasurer, Deputy Treasurer, CTE Secretaries</p> <p>June 2025</p>
<p>Recommendation: The District should cross train additional individuals regarding the cash receipt process to promote transparency and reduce the risk of situations pertaining to conflicts of interest. A courier to deposit funds to the bank should be considered as well.</p>	<p>The BOCES will review current staffing to see if this recommendation can be incorporated.</p>	<p>Director of Financial Affairs, Director of CTE</p> <p>June 2025</p>