St. Lawrence-Lewis BOCES
Corrective Action Plan
For Internal Audit: 2025/26 IT Fixed Asset Inventory Audit
(For Fiscal Year 2025-2026)

Recommendation:	District Actions:	Person(s) Responsible & Anticipated Date of Completion:
Recommendation: **1) The BOCES should work to ensure that all IT fixed assets are accounted for, have been tagged appropriately, and have had their locations updated within the IT Department's IT Fixed Asset Excel spreadsheet.** **2) Items that are to be recycled or disposed of should be reported to the Director of Financial Affairs in a timely fashion.** **3) It should be noted that numerous items within the Fixed Asset Listing did not have a location listed.**	1) Internal rectification of items has already begun, and new exit practices have been implemented to aid in tracking device turnover as one employee leaves. Also, we have begun work to have all departments update the single IT spreadsheet as some departments were tracking their own in disjointed ways. 2) The current policy will be brought to cabinet for review. Any changes to the policy will then be given to the Board of Education for review. 3) Please see #1 above	Lori Remington, Jordan Cantwell July 31, 2027 Nicole Ashley, June 30, 2027 Lori Remington, Jordan Cantwell July 31, 2027
Recommendation: **1) The BOCES should update their fixed asset listing with the correct locations of their IT fixed assets.** **2) The BOCES should also identify IT fixed assets that are not affixed with a tag designed for their Excel spreadsheet listing including those still affixed with RAMI system tags.**	1) Please see #1 above 2) This will require a site-by-site physical review and will be considered in future years as funds would need to be budgeted for the audit.	Lori Remington, Jordan Cantwell July 31, 2027 Nicole Ashley, June 30, 2027

Recommendation: **1) If the IT Department is to continue using an Excel spreadsheet instead of the RAMI system to account for IT fixed assets, all IT fixed assets should be identified, tagged appropriately, and have their locations recorded within the Excel spreadsheet. To assist in this, IT staff should be granted access to RAMI to identify any older IT fixed assets that have outdated tags.**	1) A current export of all IT assets from Rami can be added to the excel spreadsheet and IT can be updated and monitored. Going forward, only items over $5,000 are duplicated in RAMI for Depreciation needs.	Lori Remington, Jordan Cantwell July 31, 2027
2) Additionally, IT staff should report all items that are to be disposed of or recycled to the Director of Financial Affairs to ensure that Policy 5420 is being followed and that disposals and recycled items are approved of accordingly.	2) The current policy will be brought to cabinet for review. Any changes to the policy will then be given to the Board of Education for review. Consideration will be given to designating the Director of IT as an approver for recycling/disposals.	Nicole Ashley, June 30, 2027
3) Lastly, the BOCES should ensure that all procedures, guidelines, disposal forms, and fixed asset transfer forms are provided to and reported to staff.	3) This item will be brought to cabinet to discuss the process for distributing the policies, procedures and forms.	Nicole Ashley, June 30, 2027