

**Averill Park Central School District  
Corrective Action Plan  
Continuing Education Program  
(Internal Audit Report 2017-18)**

<u>Internal Control Area</u>	<u>Recommendations</u>	<u>Corrective Action</u>
Policy	1) Revisit and update Policy Statement no. 4340 to reflect current expectations and goals for what is now called the Community Education Program.	The Board of Education is currently reviewing all District policies as part of a Policy Review program. The Board will review and consider for update, modification and renewal of Policy 4340 per the recommendation during its policy review.
Cash Receipts - Separation of Duties	2) To assure consistency and help document the practices employed, program co-directors should resume developing a policy and procedures manual applicable to program- specific financial and operational activities.	Program Co-Directors will determine the appropriate methodology for documenting Program practices & procedures and will develop such documentation as time permits.
Cash Receipts - Separation of Duties	3) Separate the handling and recording of cash receipts to the degree feasible given the small number of business office staff, otherwise accept the risk the cost of control can exceed the benefits likely to be derived.	Identify potential options for separating the cash receipt function from the payment posting function or evaluate whether current compensating controls provide sufficient internal control over this function when considered against the inherent risk.
Negative Student Account Balances	4) Re-examine the arrangement whereby certain course instructors independently register participants in offered classes, and share in an 80/20 percent split of collected registration fees.	Evaluate whether a strict pre-registration policy is practical or whether other internal controls can be implemented that would allow for walk-in registration to continue, but will provide the appropriate level of internal control to ensure all cash receipts are appropriately recorded.
Program Performance Reporting	5) The Board of Education should require financial and statistical reports on course participation as well as money collected and spent to deliver the Program.	Program Co-Directors will develop and submit to Board a report of individual course participation, revenue and expense, along with Program overall totals for these categories following the completion of each program session; Fall, Winter & Spring.
Administrative Fees	6) School District officials need to determine whether or not administrative fees should be added to on-line course registrations fees and borne by enrollees or continue to be absorbed by the School District. A decision should also be made regarding refunds at the full amount when the School District absorbs the initial administrative fee.	District Administration determined upon the implementation of the FamilyID & MySchoolBucks system that the District would absorb these fees as a Program expense in order to promote the efficiency of online registration and to enhance internal controls by reducing the amount actual cash & checks being processed internally by District personnel. The Board of Education may review this decision during the review of Policy 4340 (See #1).
Program Interest & Enrollment	7) Utilize existing technology in innovative ways to grow and improve the Program.	The District is currently considering the overall goals, objectives and the financial condition of the Continuing Education Program and how this program aligns with the District's overall mission. Further discussion about the future design of this Program may occur during the review of Policy 4340 (See #1).