



# Lewiston-Porter Central School District

Our Purpose, Your Pathway, Our Promise.

**Donna L. Hill**

Assistant Superintendent for Administrative Services

August 11, 2025

To: Paul J. Casseri, Superintendent of Schools

From: Donna L. Hill, Assistant Superintendent for Administrative Services

Re: Corrective Action Plan for RiskAssessment and Internal Audit Plan May 28, 2025

The Corrective Action Plan (CAP) for the May 28, 2025 Internal Risk Assessment is attached for the Board of Education's review and approval. Please note that significant progress has been made in just this first year with many of the listed items being either completed or will be resolved in this next year.

Freed Maxick will be presenting the Risk Assessment report at the August 25, 2025 Board of Education meeting where I request the report be accepted and the Corrective Action Plan be approved at that same meeting. Once approved, both will be submitted to the NYSED Business Portal.

Kind regards,

**Corrective Action Plan  
Lewiston-Porter CSD  
Internal Risk Audit - May 28, 2025**

**Cash Receipts**

♦ Freed Maxick noted that when cash and checks are provided to pay for a community education course, the registration is manually entered into Coursestorm for tracking. There is no reconciliation performed over fees collected compared to class registrations. Freed Maxick recommends that the Community Education Coordinators reconcile the fees collected to class registrations. Freed Maxick further recommends a profit analysis for classes comparing revenue received, to cost incurred, be performed to ensure overall profitability. This analysis should be reviewed and reconciled against the General Ledger by the Treasurer.

**Management Response:** The Community Education Programming changed mid-year with the coordinator stepping down. There are now (2) Co- Coordinators and as suggested by the auditors, one week prior to each class, the receipts and expenses of the course will be reviewed to ensure the District will not incur a loss. Should the course fees not adequately cover the expenses the course will be cancelled.

**Responsibility:** District Treasurer/Assistant Superintendent for Administrative Services and Co-Coordiators.

**Timeline:** January 2026

**General Ledger**

♦ Freed Maxick noted that nVision reports are not accurate due to a long-standing practice from the former Treasurer to reconcile only to the bank statements. The current Assistant Superintendent and District Treasurer have initiated reconciling all bank accounts in the financial platform (nVision) back to 2006 when the system was implemented. Freed Maxick recommends the nVision reports be corrected and reconciled and then utilized for balancing and review.

**Management Response:** Please note that the District's Assistant Superintendent for Administrative Services and District Treasurer brought this issue to the auditors attention as they were in the process of investigating what was occurring in previous years before their arrival in May – July of 2024. At this time, all funds and subsequent accounts (except for payroll which is currently reconciled through May 2024) have been reconciled in nVision from current to July 2006 when nVision was purchased and installed.

**Responsibility:** Assistant Superintendent/ District Treasurer

**Timeline:** January 2026

## **Prior Year Findings:**

### **General Operations**

♦ The District does not have formally documented procedures for various functions throughout the District (e.g., payroll, general ledger maintenance, cash receipts, etc.). Due to the changes in personnel and turnover in the District Office, the District should develop procedural documentation for all positions in the District Office. The procedures can then be used for training new staff or as a reference for backup staff. We recommend that the District develop and document procedures for all critical functions in the event an employee leaves unexpectedly or is unable to perform their job function.

**Management Response:** The District currently has narratives for all operational positions detailing tasks and processes that are updated and shared with internal and external auditors annually. The District will utilize those narratives to create a more detailed procedural manual. As noted, this past year has primarily focused on investigating, researching, and correcting multiple years of record keeping in order to establish a current and credible foundation in which to facilitate a more collaborative fiscal environment.

**Responsibility:** Assistant Superintendent for Administrative Services

**Timeline:** September 1, 2026

### **STAC Processing**

♦ Freed Maxick noted the District has retained a consultant to process, monitor and perform final verification of STAC forms. With the existing process, the consultant communicates verbally or via email with the Director of Special Education and/or the Assistant Superintendent for Administrative Services regarding any questions, updates, or issues noted while processing, reviewing or verification of STAC forms. Freed Maxick recommends the District request a formal quarterly report from the consultant of the duties, findings and recommendations, or recommends having a quarterly meeting with the consultant to ensure communications are consistent and the process is being adequately monitored by both the consultant and the District.

**Management Response:** The Assistant Superintendent discovered this past year that the District had purchased a “tool kit” through BOCES services but never implemented it for over 2 years. This tool kit is utilized by the STAC consultant in other Districts which ensures expedited processing and mitigates errors. The District hired a new Director of Special Education and the Director and Assistant Superintendent are working together to streamline processes in many areas including STAC reporting. While the vendor primarily communicated with only the

Director of Special Education, the District representatives will seek a quarterly review or meeting, while it also considers other vendors for the future.

**Responsibility:** Assistant Superintendent/Director of Special Education

**Timeline:** December 2025

### **General Ledger**

♦ Freed Maxick noted that there is no specific review by the Assistant Superintendent of Administrative Services of the journal entries prepared and recorded by the District Treasurer. Freed Maxick recommends a report of all journal entries recorded for the month be reviewed for any irregularities or unusual entries by the Assistant Superintendent of Administrative Services. The review should subsequently be documented on the report and filed with all the documentation supporting the journal entries.

**Management Response:** Journal entries are recorded based on what occurs on the bank statement. All adjustments this past year with the new Treasurer and Assistant Superintendent for Administrative Services were discussed and reviewed and then reported in the monthly financials that were prepared and given to the Board of Education. Unfortunately, what occurred prior to the arrival of the current Assistant Superintendent and Treasurer is not what the current would consider a best practice and therefore changed the procedures.

**Responsibility:** Assistant Superintendent for Administrative Services, District Treasurer

**Timeline:** **Completed**

♦ Currently, the District Treasurer has the ability to re-open accounting periods within NVision that have been previously closed. Freed Maxick noted that there is currently no formal communication or approval of re-opening accounting periods within nVision. Freed Maxick recommends that the ability to re-open an accounting period be limited to someone independent of the District Treasurer and only upon approval by the Assistant Superintendent of Administrative Services or that an audit report of opening and closing of accounting periods/schedules be reviewed monthly by the Assistant Superintendent of Administrative Services to ensure periods are not reopened without prior knowledge.

**Management Response:** The District Treasurer is fully aware that once an accounting period is closed, it is only re-opened with permission of the Assistant Superintendent for Administrative Services. During the internal risk assessment, ALL periods going back to 2006 were open because there were never any reconciliations completed by previous staff in Nvision and it was the only method of correcting past accounting errors.

**Responsibility:** District Treasurer / Assistant Superintendent of Administrative Services

**Timeline:** **Completed**

♦ The accounting periods within nVision have not been closed by the District Treasurer since September 2024. We understand the District is still in the final stages of reconciling prior periods. As such, we recommend that all past accounting periods be closed as soon as possible within nVision. Freed Maxick further recommends that going forward accounting periods be closed within 30 days of the end of the month.

**Management Response:** The District Treasurer is fully aware that once an accounting period is closed, it is only re-opened with permission of the Assistant Superintendent for Administrative Services. During the internal risk assessment, ALL periods going back to 2006 were open because there were never any reconciliations completed by previous staff in Nvision and it was the only method of correcting past accounting errors.

**Responsibility:** District Treasurer/ Assistant Superintendent for Administrative Services

**Timeline:** Completed

### **Fixed Assets**

♦ Freed Maxick noted the District has not had a full physical inventory performed since 2018. Freed Maxick recommends that the District perform a complete physical inventory of all fixed assets, either internally or using a third party every five years. Once completed, the District should review any discrepancies identified between the District's inventory of fixed assets to the physical inventory taken for errors, make the appropriate changes to the District's inventory records, and confirm all assets are tagged with an identification number for subsequent inventories

**Management Response:** The Assistant Superintendent for Administrative Services researched the above concern and found that around 2020 the District had the intent to change vendors but never actually changed and did not schedule a full physical inventory with any vendor. Funds have been budgeted in the 2025-2026 budget to have a full physical inventory performed in the upcoming year.

**Responsibility:** Assistant Superintendent for Administrative Services

**Timeline:** June 30, 2026

### **Information Technology**

♦ As noted in the prior year's risk assessment, though employees responsible for IT function understand their role, responsibilities, and processes that are to be followed to ensure the District's IT functions operate properly, during our risk assessment we noted some process areas were not well documented and did not clearly communicate to employees responsible for IT functions management's expectation. Formally documented standards for various IT processes helps to ensure employees are aware of their responsibilities related to IT processes and management's intentions regarding implementing those responsibilities. Formal

documentation for each IT process should exist. The following could have improved formal documentation: o Termination Access Revocation Policy and Procedures Freed Maxick recommends the District formally document all IT processes to the extent necessary to ensure employees responsible for IT functions understand their roles and responsibilities, have a consistent process to follow, and that the process that has been established is consistent with management's expectations. Once these policies and procedures are documented, they should be reviewed at least annually for any updates that are required.

**Management Response:**

The District hired a new Director of Curriculum, Instruction and Technology in September of 2024. Similarly, the Director upon hire began prioritizing and working on the most critical issues for the District including cyber security. It is the intent of the Director to formally review and revise any policies and procedures as it relates to Technology. The most recent audit by NYSED suggested a change to the District's password complexity and that is intended to be addressed in the 25-26.

**Responsibility:** Director of Curriculum, Instruction, and Technology

**Timeline:** September 2026

**Internal Claims Audit:**

Previously, we noted that the Internal Claims Auditor for the District does not present to the Board at least annually. Freed Maxick recommends that the Internal Claims Auditor present to the Board at least annually to clearly explain any findings and provide the Board an opportunity to ask in-depth questions.

**Management Response:** The Assistant Superintendent of Administrative Services will require the Internal Claims Auditor to meet the Financial Committee once a year. The District Treasurer met with the Finance Committee this past year as well and will continue.

**Responsibility:** Assistant Superintendent for Administrative Services / Internal Claims Auditor

**Timeline:** June 2026