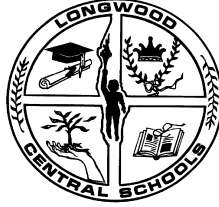


# LONGWOOD CENTRAL SCHOOLS

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## **Corrective Action Plan – Independent Audit Report 2016-17 Financial Reporting (Internal Control)**

### **Financial System – User Accounts:**

**Recommendation #1:** We found that the notification process to system administrators about employee changes (i.e., new hires, transfers, separations, terminations, etc.) could be improved, since we found the following related to the user accounts in the nVision financial system:

- There was 1 user account that was still active during our testing on April 21, 2017 although the employee retired from the District on December 30, 2016.
- There was 1 user account where the employee retired on August 30, 2016, but the account remained active until February 14, 2017.
- There was 1 user account where the employee retired on June 29, 2017, but the account was still active during our fieldwork on August 17, 2017.
- There was 1 user account where the employee resigned on June 30, 2016, but the account remained active until August 1, 2017.

We recommend that the District establish procedures to notify the IT system administrators about staff changes (i.e., new hires, separations, leaves of absence, and transfers) in a timely manner to ensure that user accounts are revised promptly and appropriately. We recommend that the District consider using a standard Employee Change Notification Form that includes the effective dates and other key information to be provided by the Personnel Department to the appropriate system administrators.

**Districts Response:** The Technology Department has reviewed the auditors findings and have implemented the following procedures:

- The Human Resources Department sends a copy of the Board minutes that itemizes the personnel changes.
- The Technology Department then reviews the Board minutes for termination, employee change of status and retirements.
- Those employees are then recorded on a spreadsheet and accounts are deactivated.
- Google Calendar is utilized for those employees whose accounts need to be deactivated at a future date. The reminder feature in Google is utilized to deactivate accounts in a timely manner.