Hancock Central School District External Audit
Management Letter Corrective Action Plan
2015-2016 Audit Year
October 17, 2016

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Risk Area	Deficiency	Corrective Action	Responsibility	Status
Documentation of Invoice Processing	▪ Supporting documentation was missing in payment packets	▪ *The District will continue to address situations where adequate documentation is lacking and work to assure that all necessary staff is aware of requirements.*	Scott MacDowall/ Terrance Dougherty	**Implemented.**
Budget Transfers	▪ Budget Transfers are not always made on a timely basis.	▪ *The District has developed a procedure that will ensure the timely and proper transfer of budgeted funds.*	Scott MacDowall/ Terrance Dougherty	**Implemented.**