



BYRAM HILLS SCHOOL DISTRICT

10 Tripp Lane, Armonk, New York 10504
914-273-4198 Ext. 5931 Fax: 914-273-4199

Unit Name: Byram Hills Central School District
Audit Report Title: Fixed Assets
Audit Report Number: 2019M-153

For the recommendation included in the audit report, the following is our corrective action proposed.

Audit Recommendation #1:

1. The Board should authorize all asset disposal.

Implementation Plan of Action:

- The Board of Education is authorizing all asset disposal.

Implementation Date:

- Implementation began during the 2018-2019 school year.

Person Responsible for Implementation:

- The Assistant Superintendent for Business & Management Services.

Audit Recommendation #2:

2. District officials should maintain accurate and up-to-date disposal records.

Implementation Plan of Action:

- The District will coordinate with building administrators to ensure the accuracy and disposal of assets.

Implementation Date:

- Implementation began during the 2018-2019 school year.

Person Responsible for Implementation:

- The Assistant Superintendent for Business & Management Services.

Audit Recommendation #3, 5 & 6:

3. District officials should ensure an accurate and up-to-date inventory is maintained, including assets acquired that will be added as part of the next fixed assets inventory listing.

5. District officials should ensure all fixed assets above the established thresholds have a tag affixed identifying them as District properties.

6. District officials should review the asset list each year to ensure that tag numbers on the list match the tag numbers on the assets.

Implementation Plan of Action:

- The District will contract with a capital asset reporting vendor. The vendor will record and reconcile current year additions consistent with the District capitalization threshold. The vendor will ensure that all non-tagged asset will be receive a bar code identification. The vendor will confirm that the inventory list matches the asset tag numbers.

Implementation Date:

- Implementation will begin during of the current school year 2019-2020.

Person Responsible for Implementation:

- The Assistant Superintendent for Business & Management Services.

Audit Recommendation #4:

4. District officials should locate the missing inventory items identified in this report.

Implementation Plan of Action:

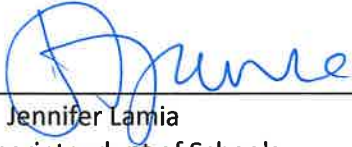
- The District identified the location of the inventory listed in the report.

Implementation Date:

- Implementation began during the 2018-2019 school year.

Person Responsible for Implementation:

- The Assistant Superintendent for Business & Management Services.



Dr. Jennifer Lamia
Superintendent of Schools

1/28/20

Date



Mr. Kelly E. Seibert
Assistant Superintendent for Business & Management Services

1/28/20

Date