

**St. Lawrence-Lewis BOCES
Corrective Action Plan
(Comptroller Audit: Capital Assets, 2023-M-99)**

<u>Recommendation</u>	<u>District Actions</u>	<u>Person(s) Responsible & Probable Date of Completion</u>
Ensure up-to-date and accurate IT inventory records are maintained. This includes adding IT asset purchases to the records, removing disposals, and indicating IT asset locations. The records should include key information such as serial number, location, purchase date and cost.	The BOCES will develop procedures to maintain accurate and up-to-date IT inventory records as recommended.	Director of Financial Affairs, Purchasing Agent, Director of IT, June 2024
Ensure IT assets are tagged to identify them as BOCES property.	The BOCES will create a workflow that will manage the tagging of IT assets as well as manage the addition of assets into the inventory system.	Director of Financial Affairs, Purchasing Agent, Director of IT, June 2024
Require that periodic physical inventories be conducted, and appropriate action taken to follow up on any discrepancies and update the records as appropriate.	The BOCES performed a physical inventory in July 2023 and August 2023. Records will be reconciled to this audit. In addition, procedures will be updated to ensure that physical inventories will be done at least annually.	Director of Financial Affairs, Purchasing Agent, Director of IT, June 2024
Ensure hard drives are sanitized when disposing IT assets	The IT Department has implemented this recommendation and procedures will be updated to ensure that this recommendation is continued.	Director of IT, December 2023
Establish written procedures to provide guidance on maintaining the inventory records and performing physical inventories and monitor for compliance. The procedures should address the detailed information that should be recorded in the records, the process for tagging assets when received and for recording purchases and disposals.	The BOCES will update procedures to incorporate the items recommended.	Director of Financial Affairs, Purchasing Agent, Director of IT, June 2024