



September 28, 2017

TO: Board of Education

FROM: Carolyn Benedict, Interim School Business Administrator

DATE: September 25, 2017

RE: Corrective Action Plan – Financial Statements

Below is the Corrective Action Plan for the Audited Financial Statements for the year ending June 30, 2017.

Payroll –

During the course of our examination of payroll, there were three instances in which food service employees were being paid the incorrect rate when they were temporarily filling in for a higher classification.

The supervisors in each cafeteria will review each employee's timesheet to ensure that time worked out of classification is recorded properly.

Offsite Cash Collections –

During our examination of offsite cash collections, we noted the original source documentation for the open swim is not maintained and turned into the business office with the deposits.

A form will be developed and provided to the Aquatics Director which will document the participants in open swim.

Summer School 4408 Program –

The New York State Education Department now provides the new EFH670 summary of 4408/4201 STAC approval and verified cost and state aid payments, twice a year. This document should be reviewed to ensure that services provided are properly STAC'ed and the District's local share can be more easily calculated.

The Principal Account Clerk in the Business Office will be assigned the responsibility to review the EFH670 summary each time that it is issued by the State Education Department.

Thank you.

C: Dr. Thomas J. Douglas, Superintendent of Schools
Mr. Thomas Zuber, External Auditor
Linda Klievoneit, District Treasurer
Julie Kephart, Internal Auditor
Scott Arnold, CBO Controller
Ann Pirozzolo, CBO Accounting Manager