

**Corrective Action Plan for Management Letter Items from the  
2018-19 Audit    (Prepared by Kathy Nichols, Business Administrator)**

**Prior Year Deficiency Pending Corrective Action:**

**Transportation Service Contract**

During the course of our examination, we noted that the District is currently in a contract extension through June 30, 2020 approved by the State Education Department for student transportation services. However, these services have not been competitively bid in several years.

We recommend the Administration review this situation for compliance with the District's procurement policy.

**District Response**

*The District monitors our transportation services to determine what changes, if any, are in the best interest of the District. In recent years two transportation studies have been done by an outside consultant indicating that our existing cost was lower than what we would face if we did a new bid. We feel we are in compliance with policy.*

**Current Deficiency Pending Corrective Action:**

**Food Service Contract**

Due to changes in the operation of the food service program, there was a delay in finalizing an agreement to provide meals to students attending a BOCES program within the District. As a result, the District did not receive reimbursement from BOCES in a timely manner.

**District Response**

*The District is finalizing a detailed schedule of reporting deadlines and related activities such as this Food Service agreement to assist the Business Administrator and others to schedule these tasks and allocate the necessary time and resources resulting in timely completion and meeting reporting dates.*

**Annual reporting**

The District did not receive the actuarial report for GASB#68 until late October, resulting in issuance of the audit report after the due date.

**District Response**

*As noted in the previous response, having a detailed schedule will help the Business Administrator and others to plan ahead, especially during very busy times.*