

## **Corrective Action Plan for Management Letter Items from the 2020-21 Audit**

### **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 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. 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. **The District maintains it is in compliance with policy.***

#### **Fund Balance**

As indicated in the financial statements, the unassigned fund balance in the General Fund at June 30, 2021 exceeds the 4% maximum allowed by Section 1318(a) of the Real Property Tax Law by approximately \$887,575. We recommend the District continue to monitor fund balance as it relates to Section 1318 of the Real Property Tax Law.

#### **District Response**

*With the uncertainty of the Pandemic plus the withholding of 20% of state aid in the Fall of 2020, the District was well aware of the need to monitor expenditures and revenues. In 2020-21, the District delayed some equipment and supply purchases to help stay well within the budget. The District will continue to review fund balance and believes that the situation will be **remedied at the end of the 2021-22 school year.***

### **Current Deficiency Pending Corrective Action:**

#### **Payroll**

We noted that the District maintains attendance reports for substitute teachers, however, the attendance and substitute records are not approved and signed off on.

### **District Response**

*The District agrees that the building principals should have signed the attendance sheets prior to their secretaries sending them to the business office. As of **September 2021**, the process has been changed. The District has expanded its use of the Wincap financial software whereas substitute teachers now input time worked electronically for approval by the appropriate principal or supervisor. Teachers and other staff enter time off into Wincapweb and these attendance transactions are approved by the principal or supervisor. A cross check is done between teacher absence and a substitute working. The process is working and **the District believes the comment is resolved.***

### **Prior Year Recommendations:**

“We are pleased to report the following prior year recommendations have been implemented to our satisfaction:”

Grant Programs “The District has improved communication between the business office and grant coordinators...”

Capital Projects Fund “The District completed funding and closed out the capital project during the current year.”