

**UNATEGO CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION AGENDA  
TENTATIVE  
MONDAY, JANUARY 8, 2018  
EXEMPT SESSION  
6:30 P.M.  
TO DISCUSS CSE RECOMMENDATIONS  
BOARD OF EDUCATION MEETING  
CALL TO ORDER  
7:00 P.M.  
UNATEGO MIDDLE/SR HIGH SCHOOL  
ROOM #93**

**1. ROUTINE MATTERS**

- 1.1 Call to order
- 1.2 Roll Call
- 1.3 Pledge
- 1.4 Approve regular board meeting minutes of December 18, 2017
- 1.5 Adopt Agenda

**2. PUBLIC COMMENT**

**3. PRESENTATIONS**

- 3.1 Administrator's Report
- 3.2 Superintendent's Report – Dr. David S. Richards

**4. ADMINISTRATIVE ACTION**

- 4.1 Approve CSE recommendations (1.8.18 G1)
- 4.2 Approve Corrective Action Plan (Audited Financial Statements) (1.8.18 G2)
- 4.3 Approve Corrective Action Plan (Audited Extra Classroom Financial Statements) (1.8.18 G3)
- 4.4 Surplus the following vehicle Bus #22 (1.8.18 G3)
- 4.5 Approve Marjorie McMorris and Louise Lesh, tellers for the Special District Meeting (1.8.18 UC1)
- 4.6 Appoint Ariel Scott returning substitute teacher for the 2017-18 school year (1.8.18 UC2)
- 4.7 Appoint Ryan Marszal substitute teacher for the 2017-18 school year (1.8.18 UC3)
- 4.8 Accept donation of \$4,300 from an anonymous donor (1.8.18 G5)

**5. PUBLIC COMMENT**

**6. ROUND TABLE DISCUSSION/QUESTIONS**

**7. EXECUTIVE SESSION (IF NECESSARY)**

**8. ADJOURN**

**Board Agenda 1.8.18**

**PG: 2**

**4.1**

**1.8.18 G1**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby approve CSE recommendations as presented.**

**4.2**

**1.8.18 G2**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby approve the Corrective Action Plan as presented (Audited Financial Statements).**

**4.3**

**1.8.18 G3**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby approve the Corrective Action Plan as presented (Audited Extra Classroom Financial Statements).**

**4.4**

**1.8.18 G4**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby approve to surplus Bus #22-2007 Honda Civic, VIN # JHMFA362X7S021551 as presented.**

**4.5**

**1.8.18 UC1**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby approve Marjorie McMorris and Louise Lesh, tellers, for the Special District Meeting on Wednesday, January 24, 2018, at \$100 each.**

**4.6**

**1.8.18 UC2**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby appoint Ariel Scott returning substitute teacher for the 2017-18 school year.**

**4.7**

**1.8.18 UC3**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby appoint Ryan Marszal substitute teacher for the 2017-18 school year pending fingerprinting and criminal history review as presented.**

**4.8**

**1.8.18 G5**

**RESOLVED: Upon the recommendation of the Superintendent of Schools that this Board does hereby accept a donation of \$4,300 from an anonymous donor to be used for various purposes as presented.**

Unatego Central School District

Corrective Action Plan

June 30, 2017 Audited Financial Statements

**User Access to Financial Software**

**Auditor Recommendation:** We recommend that management periodically review user access rights reports and make any necessary changes. In addition, formal review of user access and permissions should be signed off by an independent person and the documentation should be retained. Also, we recommend that the District implement a more defined process of tracking information that is submitted to the administrator of the software for processing any changes.

**District Action:** The District, in conjunction with BOCES, has reviewed all of the current users and their corresponding access rights, and changes were made as needed. The District will work with BOCES to develop a form, which will be completed each time an addition or change in rights is requested.

**Anticipated Completion Date:** July 1, 2018

**Bank Reconciliation**

**Auditor Recommendation:** We recommend that upon receipt of the bank statements by the District, it should be directed to a member of management, such as the Business Manager. This person would review the bank statements and canceled check images for any strange or unusual items and investigate these items, should any be found. Documentation of their review should be made on the face of the bank statements. Upon completion of this step, the statements then can be forwarded to the Shared Business Office.

**District Action:** The Business Manager reviews the bank statements when received. Each statement is initialed in the upper right hand corner, once reviewed, before being sent to the Shared Business Office.

**Anticipated Completion Date:** Completed

**Internal Controls: Payroll**

**Auditor Recommendation:** We recommend that at the beginning of the fiscal year or for any subsequent changes, the District should notify employees of their rates and have them sign the form and return to the Business Office. This form should then be filed and retained in the employee file. In addition, we recommend that the Payroll Comparison reports should have a signature or initials of the individual that performed the review.

**District Action:** The District will be working with BOCES to produce the salary agreement letters for staff. The Business Manager initials the Payroll Comparison reports after review.

**Anticipated Completion Date:** July 1, 2018

### **Procurement Policy**

**Auditor Recommendation:** We recommend that the District adopt a policy that is in compliance with GML 104(b) requirement and proper quotes are obtained for any goods or service purchases that are not subject to competitive bidding requirements.

**District Action:** The District has adopted new policies #5410R Competitive Bidding and Offering and #5411R Procurement of Goods and Services.

**Anticipated Completion Date:** Completed

### **Budget Transfers for Interfund Transactions**

**Auditor Recommendation:** We recommend that the District in the future should not exceed the voter approved amount for interfund transfers. In addition, the District should be careful not to process a budget transfer from contingent versus non contingent budget lines.

**District Action:** The District will avoid making interfund transfers that are not included in the original voter approved budget. The District will also refrain from contingent/non contingent transfers.

**Anticipated Completion Date:** Ongoing

Unatego Central School District

Corrective Action Plan

June 30, 2017 Audited Extra Classroom Financial Statements

**Cash Receipts**

**Auditor Recommendation:** We recommend that internal accounting control and control over un-deposited cash collections be strengthened. This can be done if receipts for cash collections are issued upon the point of sale and if a pre-audit of receipts were available for each major event.

**District Action:** The District will continue to work to strengthen controls over cash collections prior to entry by the Central Treasurer.

**Anticipated Completion Date:** Ongoing

**Extraclassroom Fund Receipts**

**Auditor Recommendation:** We recommend that receipts should be issued to students when money is turned over to the Central Treasurer.

**District Action:** The District will work to develop procedures to issue a receipt to students when money is received.

**Anticipated Completion Date:** July 1, 2018

**Inactive Clubs**

**Auditor Recommendation:** We recommend that the Board should review accounts annually for clubs that are inactive. The money in these clubs should be transferred into the main student body. If the inactive club does not want to be closed, they should submit a memo noting that they plan for future activity and would like to remain open.

**District Action:** The District will review activity on an annual basis, and will develop procedures for closing inactive clubs, and procedures for inactive clubs who do not wish to be closed.

**Anticipated Completion Date:** July 1, 2018

**UNATEGO CENTRAL SCHOOL**

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Otego, New York 13825-9795

www.unatego.org

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Patricia Loker  
Business Manager  
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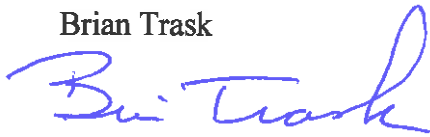
January 4, 2018

I am recommending, that the Unatego School District surplus the following vehicles.

Bus # 22 – 2007 Honda Civic

VIN# - JHMFA362X7S021551

Brian Trask



Director of Transportation

UNATEGO CENTRAL SCHOOL  
NEW EMPLOYEE APPOINTMENT FORM

NAME: Ryan Marszal

POSITION: Substitute Teacher

REPLACES: N/A

EFFECTIVE DATE: \_\_\_\_\_

EDUCATION LEVEL: 2 1/2 years @ SUNY Oneonta, currently enrolled

YEARS OF EXPERIENCE: 0

SALARY: STEP \_\_\_\_\_ LEVEL \_\_\_\_\_ \$ \_\_\_\_\_

CERTIFICATION: NONE

COLLEGE: Currently enrolled at SUNY Oneonta

REFERENCES CONTACTED:

1. Mike Hamilton

2. \_\_\_\_\_

COMMENTS:

Ryan is a Unatego graduate. He is responsible and mature.

Julie Lambrian  
ADMINISTRATOR SIGNATURE

1/5/18  
DATE

# MEMO

To: Dr. Richards

From: Patti Loker, Business Manager



Date: January 3, 2018

Re: Donation

Last month, the District received a \$4,300 donation from an anonymous donor.

The money was used/will be used for various purposes including:

\$1,100 to the School Lunch fund, to pay off lunch balances

\$2,300 to the Trust & Agency accounts, to purchase food and Christmas gifts for local families

\$900 to the General Fund, which will be used to provide various special events for the students throughout the year

I recommend that the Board of Education accept this very generous donation.

Thank you.