

Audit Name: Otego-Unadilla Central School: School District Website

Report Date: January 2021

Key Findings: District officials maintained a website, but all required financial information was not posted, resulting in a lack of transparency. Information that was posted was limited in comprehensiveness. This prevents taxpayers and other interested parties from readily accessing and reviewing documents to make informed decisions. Officials did not post the:

- Final annual budget.
- Comprehensive appended property tax report card.
- Budget-to-actual results in an easily accessible location.
- Corrective action plan (CAP) in an easily accessible location and include a specific individual responsible for corrective actions per audit recommendations

Recommendations:

District officials should:

- Post the final annual budget, a comprehensive appended property tax report card and a multiyear financial plan to the District website.
- Provide further transparency by posting budget-to-actual results in a location easy to access.
- Post CAP to the website in a transparent location and specify who is responsible

Implementation Actions:

We have implemented these recommendations.

1. We have posted the final 2020-2021 School Year Budget on our website.
2. We have posted the Comprehensive Appended Property Tax Report Card on our website.
3. We have not posted a multi-year financial plan to the website because it has not been board approved. In the future when the multi-year financial plan is updated, it will be board approved and posted on the website at that time.
4. We are in the process of providing copies of budget to actual results in a location that will be easily accessible. We will continue to provide monthly updates on budget to actual results in the same location.
5. We have posted the 2019 Audit and Corrective Action Plan in an easily accessible location with information as to the specific individual responsible for corrective actions per audit recommendations.

Implementation Date: Effective January 2021

Person responsible for Implementation: Dr. David S. Richards, Superintendent of Schools