

Unatego Central School District

Corrective Action Plan

June 30, 2019 Audited Financial Statements

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 Treasurer initials the Payroll Comparison reports after review. The Superintendent will also sign off on the Payroll Comparison report as part of the payroll certification.

Anticipated Completion Date: December 31, 2019

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 has budgeted the appropriate transfer to the School Lunch fund as part of the 2019-2020 budget.

Anticipated Completion Date: Completed

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Corrective Action Plan

June 30, 2019 Audited Extra Classroom Financial Statements

Missing Information

Auditor Recommendation: We recommend that the District maintain their documents in a safe location where they cannot be destroyed, as well as creating an electronic backup of all data.

District Action: The District will no longer send the extra classroom information to BOCES for the auditors to perform the audit test work. All test work will need to be completed at the District. Also, the District is working on a method of electronic backup.

Anticipated Completion Date: June 30, 2020

Inactive Clubs

Auditor Recommendation: We recommend that an annual review should be done for clubs that are inactive. The money in these clubs should be transferred into the main student body if deemed inactive by the Board. 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 annually review the activity for all clubs to determine any should be deemed inactive. If so, additional review will occur to determine future activity.

Anticipated Completion Date: June 30, 2020

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 continue to work to develop procedures to issue a receipt to students when money is received.

Anticipated Completion Date: Ongoing