

RED CREEK CENTRAL SCHOOL DISTRICT
PO BOX 190, SOUTH STREET
RED CREEK, NEW YORK 13143

November 18, 2020

To: Brian M. Corey, Superintendent of Schools
From: Bill McDonald, Business Administrator
Subject: Corrective Action Plan

We are in receipt of the Red Creek Central School District's Basic Financial Statements and Management Letter for the school year ended June 30, 2020 as prepared by Raymond F. Wager, CPA, PC. Please accept this as the Red Creek Central School District's Audit Response and Corrective Action Plan. The Business Administrator is responsible for the implementation of the plan.

Recommendation

The District should review the special revenue fund accounts to determine their appropriateness and should develop standard procedures for the proper collection, use, and administration of these funds.

Response

The District will review the special revenue fund accounts and determine the appropriate actions to take regarding the funds. Standard processes and procedures will be developed to ensure all funds are administered accurately.

Recommendation

The District should review and update their administrative regulations as they relate to written quotations for purchase and public works contracts.

Response

While policy has been updated, the regulations still need to be reviewed and updated. We will review the regulations to ensure they align with the policy.

Recommendation

The District should review the School Lunch Fund balance to ensure it does not exceed three months average expenditures.

Response

The District is currently reviewing the School Lunch Fund budget to ensure it meets Federal Regulations and is taking steps to manage the fund balance.

Recommendation

The School Lunch Manager needs to sign off on the payroll time summary.

Response

The School Lunch employees are signing a common payroll time sheet that the School Lunch Manager now reviews, approves and signs before submitting to the payroll office.

Recommendation

The District should review the Community Center operations and develop a plan enhance revenues and control expenses.

Response

The District is currently reviewing the Community Center operations and is formulating plans to enhance revenues and control expenses.

Recommendation

The District should make every effort to obtain signed salary notices from employees to document their acknowledgement of their annual wages.

Response

The District will review the process of obtaining signed salary notices from employees, and examine better ways to get them back from employees.