

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

December 15, 2021

To: Dr. Brian M. Corey, Superintendent of Schools
From: William 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, 2021 as prepared by Mengel Metzger Barr & Co, LLP. 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 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. The business administrator and food service director will complete this review by January 31, 2022.

Recommendation

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

Response

The District is currently looking into ways to enhance revenue and control expenses in the Community Center. The business administrator and Community Center director will conclude this review by June 30, 2022.

Recommendation

The District should ensure a continues effort is made to deposit all cash collections on a timely basis, clearly document receipts and consider segregating the health insurance billing and collection process.

Response

As soon as this was identified in this audit, a plan was put into place to correct timely cash collections, clearly document receipts, and segregate the health insurance billing and collection process. The business administrator completed this in September 2021.