

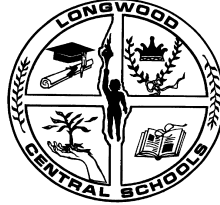
LONGWOOD CENTRAL SCHOOLS

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Corrective Action Plan – Independent Audit Report 2018-19 Financial Reporting (Internal Control)

Special Aid Fund – Grants Management:

Recommendation #1: Good business practice includes proper grants management related to the monitoring of carryover funds into the grants' subsequent fiscal year.

During our audit of the 2018-19 grants, we found that some of the grants ended the fiscal year with a sizable amount of potential carryover funds into the 2019-20 year.

We recommend that the District improve oversight of the grants to ensure that the respective programs expend the available funds in the same year due to the risk that potential carryover funds may not be approved resulting in a loss of grant funding for the District.

Districts Response: The District is aware of the carryover funds available from the 2018-19 school year and is developing a plan to utilize them within the 2019-20 school year.

Unfortunately, there are many times that the grants are not approved until well into the school year. The District will monitor each of the grants monthly to ensure there is less of a carryover in subsequent years.

Food Service Fund – Fund Balance:

Recommendation #1: Federal Regulation, 7 CFR Part 210.14b, limits the net cash resources within the food service fund to an amount that does not exceed three-month average expenditures.

During our audit, we note that the food service fund's fund balance amount is in excess of the three-month average expenditures.

We recommend that the District continue monitoring the food service fund's fund balance excess to ensure compliance with Federal Regulation, 7 CFR Part 210.14b. We understand that the District has developed a plan to utilize monies from the fund balance to reduce the amount below the three-month expenditures amount.

Districts Response: The District uses the food service fund balance to improve our Child Nutrition program. The District typically utilizes these funds by investing in newer equipment for the cafeterias. We will continue to monitor fund balance to comply with Federal Regulation, 7CFR Part 210.14b.