

Unit Name: WESTBURY UNION FREE SCHOOL DISTRICT
Audit Report Title: Cullen & Danowski, LLP – Corrective Action Plan
Audit Report: June 30, 2020 (2019-2020 School Year)

Recommendation #1 – Extraclassroom Activity Funds

The District should provide additional training to faculty advisors of student clubs. In addition, consideration should be given to assigning/appointing an internal faculty auditor to review and monitor the extra-classroom activity funds at least quarterly to ensure compliance with state guidelines.

Implementation Plan of Action(s):

The District will provide additional training to the central treasurers at the middle school and high school. Further, the Assistant Business Administrator will monitor the activity of the funds quarterly to ensure compliance with state regulations.

Implementation Date:

June 30, 2021

Person Responsible for Implementation:

Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #2 – Unexpended Fund Balance – Capital Projects Fund

The District should review all of its capital projects currently reflected in the supplementary Schedule of Project Expenditures and Financing Sources – Capital Projects in the financial statements to identify the completed projects and transfer unexpended funds related to old capital projects to identify the completed projects and will transfer the unexpended balances to the General Fund or Debt Service Fund accordingly. The District may then decide whether to retain the returned funds in fund balance, or to utilize the returned funds in upcoming budget plans, or to fund reserves. Capital projects with deficit balances will require voters' authorization for additional transfers from the General Fund to eliminate the deficit balances.

Implementation Plan of Action(s):

The District is reviewing all of its capital projects currently reflected in the supplementary Schedule of Project Expenditures and Financing Sources – Capital Projects in the financial statements, identifying completed projects. Unexpended balances will be transferred to the Debt Service Fund. The District will decide if it should retain the returned funds in fund balance, or to utilize the returned funds in upcoming budget plans, or to fund reserves. Capital projects with deficit balances will be put before the voters in the 21-22 Budget for additional transfers from the General Fund to eliminate the deficit balances.

Implementation Date:

May 31, 2021

Person Responsible for Implementation:

District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

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Recommendation #3 – Computer Use Permissions

The District should review user permission within nVision in conjunction with its internal auditors and BOCES to ensure employee user permissions are appropriately assigned and based on the tasks that are necessary for their job responsibilities. This will strengthen internal controls by segregating duties electronically.

Implementation Plan of Action(s):

The District has reviewed user permissions within nVision and has made some changes to employee permissions, including disabling accounts of prior employees. The District continue its review in conjunction with its internal auditors to ensure that user permissions for employees are appropriately assigned and based on the tasks that are necessary for their job responsibilities. This will ensure that internal controls are strengthened by segregating duties electronically.

Implementation Date:

April 30, 2021

Person Responsible for Implementation:

Director of Technology, Assistant Superintendent for Finance & Operations

Recommendation #4 – School Food Service Fund Sales Reconciliation

The District should continue to investigate and resolve any discrepancies between the Infinite Campus reports and the general ledger on a monthly basis.

Implementation Plan of Action(s):

The District will review Infinite Campus sales reports on a monthly basis and ensure that the cash deposits posted to the general ledger ties to the Infinite Campus reports.

Implementation Date:

May 31, 2021

Person Responsible for Implementation:

Senior Accountant, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #5 – School Food Service Fund Assigned Fund Balance

The District should continue to coordinate with the State Education Department to implement its plans to spend down the surplus fund balance to comply with Federal regulations.

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Recommendation #5 (cont'd) – School Food Service Fund Assigned Fund Balance

Implementation Plan of Action(s):

The District has submitted a spend down plan to the NYSED Child Nutrition Program. This plan has been approved and will use up most of the surplus in the School Food Service Fund. Though the project has begun and in its design phase, actual construction is set to occur in Summer 2021.

Implementation Date:

Project in process with construction to commence on or about July 2021

Person Responsible for Implementation:

District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #6 – Disaster Recovery Plan

The District should implement procedures for documenting and maintaining the results of disaster recovery tests.

Implementation Plan of Action(s):

The District was prepared to conduct a disaster recovery test and will ensure that it maintains a log of this, and any other planned testing of the Disaster Recovery plan.

Implementation Date:

June 30, 2021

Person Responsible for Implementation:

Director of Technology, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #7 – Unassigned Fund Balance – General Fund

The District should monitor its plan for utilizing and reducing the General Fund's unassigned balance.

Implementation Plan of Action(s):

The District has maintained an unassigned fund balance for unforeseen circumstances such as the one we are currently experiencing with COVID-19 and the reduction of State Aid. The District will use and allocate some of its unassigned fund balance to support unbudgeted COVID-19 expenses and the reduction of State Aid. Further, the District will consider using the fund balance in the development of its 2021-2022 budget in order to reduce the amount that the unassigned fund balance has exceeded the statutory limit.

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Recommendation #7 (cont'd) – Unassigned Fund Balance – General Fund

Implementation Date:

April 30, 2021

Person Responsible for Implementation:

Assistant Superintendent for Finance & Operations, Assistant Business Administrator

Recommendation #8 – School District Financial Transparency Law Requirements

The District should make the state comptroller's audit reports available on its website in a manner that would allow the public to easily locate the documents. The District will continue to do so in accordance with Education Law §2116-a (3-b).

Implementation Plan of Action(s):

The District has made the state comptroller's audit report and corrective action plan relating to audit findings available on its website.

Implementation Date:

Complete

Person Responsible for Implementation:

Director of Technology, Assistant Superintendent for Finance & Operations

Recommendation #9 – Journal Entries

The District has not consistently sought out a supervisory review of journal entry transactions recorded in the nVision accounting system. All journal entries should have documented evidence that the journal entry was reviewed prior to it being recorded into the accounting system.

Implementation Plan of Action(s):

The District will implement the journal approval sequence in nVision to ensure that all journal entries are reviewed and approved by the Assistant Business Administrator prior to final posting to nVision. Additionally, the Assistant Superintendent for Finance & Operations will be part of the approval process ensuring that financial information posted to the accounting system is correct.

Implementation Date:

March 1, 2021

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Recommendation #9 (cont'd) – Journal Entries

Person Responsible for Implementation:

Senior Accountant, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #10 – Summer Program for Students with Disabilities

The business office should work closely with the special education department to properly estimate the costs of providing services for the summer \$4408 program.

Implementation Plan of Action(s):

The District will work closely with the Director of Special Education to properly estimate the costs of providing services for the summer \$4408 program. As indicated, the District will adjust future estimates for the general fund subsidy when reviewing the completed STAC entries.

Implementation Date:

June 30, 2021

Person Responsible for Implementation:

Director of Special Education, Senior Accountant, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #11 – Child Find Tuition Receivables and Payables

The District should review Child Find receivables and payables as soon as possible in the 2020-2021 fiscal year and determine the likelihood of collectability for the Child Find receivables, or the validity and statutory obligation of the Child Find payables, and make the appropriate adjustments upon resolution.

Implementation Plan of Action(s):

The District will review Child Find receivables and payables to determine the likelihood of collectability for the Child Find receivables, or the validity and statutory obligation of the Child Find payables, and make the appropriate adjustments.

Implementation Date:

April 30, 2021

Person Responsible for Implementation:

Assistant Business Administrator, Senior Accountant, Assistant Superintendent for Finance & Operations

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Recommendation #12 – Tuition Payables

The District should review the outstanding payables in 2020-2021 and make the appropriate determination as to whether these amounts should be paid to the other districts, or if adjustments to the estimates are necessary.

Implementation Plan of Action(s):

The District will review the outstanding payables and will make the appropriate determination as to whether these amounts should be paid to the other Districts, or if adjustments to the estimates are necessary.

Implementation Date:

May 27, 2021

Person Responsible for Implementation:

Senior Accountant, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #13 – Uniform Guidance – Federal Grants Compliance

The District should continue to periodically its purchasing policy and written procedures and revise them as applicable to ensure they comply with requirements of the Uniform Guidance.

Implementation Plan of Action(s):

The District will continue to review its purchasing policy and written procedures so that they comply with requirements of the Uniform Grant Guidance.

Implementation Date:

Ongoing

Person Responsible for Implementation:

District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #14 – Monthly Bank Reconciliation

The District's new Assistant Business Administrator should resume the review and approval of monthly bank reconciliations as soon as possible.

Implementation Plan of Action(s):

The District's Assistant Business Administrator has begun to review and approve monthly bank reconciliations, effective January 2021, and will continue to do so.

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Recommendation #14 (cont'd) – Monthly Bank Reconciliation

Implementation Date:

Complete

Person Responsible for Implementation:

Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #15 – Cash Log Reconciliation

The District should appoint a Business Office employee not involved in the cash receipts recording function to review the cash receipts log and reconcile it to accounting records in the nVision accounting system.

Implementation Plan of Action(s):

The District's Assistant Business Administrator, who is not involved in the recording function of cash receipts, will review the cash receipts log, and reconcile it to accounting records in the nVision accounting system.

Implementation Date:

January 29, 2021

Person Responsible for Implementation:

Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #16 – Accounting Software – Internal Control Reports

The District should develop procedures for the review and approval of audit trail reports on a periodic or routine basis to enhance internal controls.

Implementation Plan of Action(s):

The Assistant Superintendent for Finance & Operations has reviewed audit trail reports, and will continue to review same on a routine basis. To document evidence of review, the last page of the trail journal will be printed and signed, and a record maintained.

Implementation Date:

Complete

Person Responsible for Implementation:

Assistant Superintendent for Finance & Operations

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Recommendation #17 – Payroll Certification

The District should review and certify each payroll prior to the distribution of checks on pay day.

Implementation Plan of Action(s):

The District has been reviewing each payroll prior to the distribution of checks on pay day. The Assistant Business Administrator will continue to review and formally approve each payroll prior to the distribution of checks, maintaining documentation of the review and approval.

Implementation Date:

Complete

Person Responsible for Implementation:

Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #18 – Retirement Payouts

The District should review and approve retirement payouts before they are processed by the Payroll Clerk.

Implementation Plan of Action(s):

The District has been reviewing retirement payouts before they are processed by the Payroll Clerk. However, the District will ensure there is formal approval documentation for audit review.

Implementation Date:

Complete

Person Responsible for Implementation:

Assistant Business Administrator, Assistant Superintendent for Finance & Operations