

Unit Name: WESTBURY UNION FREE SCHOOL DISTRICT
Audit Report Title: Cullen & Danowski, LLP – Corrective Action Plan
Audit Report: June 30, 2019 (2018-2019 School Year)

Recommendation #1 – Extraclassroom Activity Funds

The District should provide additional training to faculty advisors of student clubs, and continue to monitor the extraclassroom activity funds at least quarterly to ensure compliance with state guidelines.

Implementation Plan of Action(s):

The District has provided training to the central treasurers at the middle school and the high school. The District will provide additional training to the faculty advisors of student clubs, and will continue to monitor the activity funds at least quarterly to ensure compliance with state regulations.

Implementation Date:

June 30, 2020

Person Responsible for Implementation:

District Auditor, 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.

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.

Implementation Date:

March 1, 2020

Person Responsible for Implementation:

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

Implementation Date:

April 30, 2020

Person Responsible for Implementation:

Director of Technology, District Auditor, 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 POS system was not issuing ID numbers to students making it difficult to record deposits. This caused the discrepancy, but has since been resolved. The District will review Infinite Campus reports and the general ledger on a monthly basis to ensure that there is no discrepancy between Infinite Campus and the general ledger.

Implementation Date:

May 31, 2020

Person Responsible for Implementation:

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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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 resolve the surplus in the School Food Service Fund. The District will continue to coordinate with the NYSED Child Nutrition Program to implement its plans to spend down the surplus fund balance to comply with Federal regulations.

Implementation Date:

February 15, 2020

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 will develop and maintain logs of planned testing of the Disaster Recovery plan.

Implementation Date:

February 15, 2020

Person Responsible for Implementation:

Director of Technology, District Auditor, 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 will utilize its General Fund's unassigned fund balance in the development of the 2020-2021 budget in order to reduce the amount that the unassigned fund balance has exceeded the statutory limit.

Implementation Date:

March 1, 2020

Person Responsible for Implementation:

Assistant Superintendent for Finance & Operations, Assistant Business Administrator

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Recommendation #8 – School Food Service Inventory Pricing

The District should continue its efforts of updating the pricing for school food service inventory to ensure that inventory pricing is properly monitored and accurate throughout the year.

Implementation Plan of Action(s):

The District has engaged the services of a new Food Services Director. During the transition, the District worked to resolve discrepancies related to inventory. The District has implemented a new inventory procedure to resolve any discrepancy. All inventory has been assessed and recalculated. The calculation used to determine the account balance of the inventory at year end is being corrected.

Implementation Date:

February 15, 2020

Person Responsible for Implementation:

Food Services Director, District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #9 – 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.

Implementation Plan of Action(s):

The District will make any state comptroller’s audit available on its website, or provide a link on the District’s website to the comptroller’s audit reports.

Implementation Date:

February 15, 2020

Person Responsible for Implementation:

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

Recommendation #10 – 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 tht the journal entry was reviewed prior to it being recorded into the accounting system.

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Implementation Plan of Action(s):

All journal entries, will be reviewed and approved by the Assistant Business Administrator prior to it being recorded into nVision. Additionally, the Assistant Superintendent for Finance & Operations will periodically review journal entries to ensure the financial information posted to the accounting system is correct.

Implementation Date:

March 31, 2020

Person Responsible for Implementation:

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

Recommendation #11 – 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:

February 15, 2020

Person Responsible for Implementation:

Director of Special Education, District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #12 – Child Find Tuition Receivables and Payables

The District should review Child Find receivables and payables in 2019-2020 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.

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Implementation Date:
April 30, 2020

Person Responsible for Implementation:
Assistant Business Administrator, District Auditor, Assistant Superintendent for Finance & Operations

Recommendation #13 – Tuition Payables

The District should review the outstanding payables in 2019-2020 and make the appropriate deamination as to whether these amounts should be paid to the other restricts, 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:
March 1, 2020

Person Responsible for Implementation:
District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

Recommendation #14 – Uniform Guidance – Federal Grants Compliance

The District should review the Uniform Guidance requirements and the NYSASBO templates, and update the related policies and written procedures where applicable in order to comply with requires of the Uniform Guidance.

Implementation Plan of Action(s):

The District had approved the Uniform Grant Guidance language incorporated into the New York State Association for School Business Officials (NYSABSO) template which was developed to comply with the Uniform Grant Guidance regulations.

Implementation Date:
Complete

Person Responsible for Implementation:
District Auditor, Assistant Business Administrator, Assistant Superintendent for Finance & Operations

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Recommendation #15 – Year End Closing of the Books

The District should review the staffing structure of and resources allocated to the business office, as well as the process for closing the books at year end, and implement changes to ensure that all journal entries needed to close the books at year end are done before the external audit begins.

Implementation Plan of Action(s):

The District's Assistant Business Administrator will supervise the closing of books at year's end and ensure that all journal entries needed to close the books at year end are done before the external audit begins.

Implementation Date:

June 30, 2020

Person Responsible for Implementation:

Assistant Business Administrator, Assistant Superintendent for Finance & Operations