



Westbury Union Free School District

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EUDES S. BUDHAI
Superintendent of Schools

January 15, 2019

Westbury Union Free School District
2 Hitchcock Lane
Old Westbury, NY 11568

Corrective Action Plan for 2018 Year-End External Audit

Prior Year Comments

1) Recommendation: Extra Classroom Activities Fund

We understand that the District has provided trainings to the central treasurers at the middle school and the high school. We recommend that the District also provide annual training to faculty advisors of student clubs, and continue to monitor the extra-classroom activity funds to ensure compliance with state guidelines.

Corrective Action Plan:

The district will coordinate time during professional development opportunities to assemble the faculty advisors of student clubs and provide an annual training with our District Treasurer and Claims Auditor. This training will cover best practices and expectations that must be met prior to claims being approved for payment. The district will endeavor to conduct this first training prior to June 30, 2019. However, on an ongoing and annual basis, the district will incorporate this training into the school year opening professional development sessions.

Implementation Date:

June 30, 2019. Superintendent Conference days in September thereafter.

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations

2) Recommendation: Unexpended Fund Balances - Capital Projects Fund

We recommend that the District 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 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.

Corrective Action Plan:

The district is currently involved in its budget development for the 2019-20 fiscal year. In the budget planning, the district is contemplating two options to utilize these capital funds either as a subsequent year budget appropriation, or a vehicle to partially fund a newly established capital reserve fund. The final decision will be made after further Board deliberations and the feasibility and determination of the Capital Reserve Fund.

Implementation Date:

January - May, 2019

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations

3) Recommendation: Cash Receipts Log Reconciliation

We recommend that the reconciliation of the cash receipts log with the accounting system records be done for each month and on a timely basis.

Corrective Action Plan:

The district has evaluated this issue and revised its workflow to minimize any backlog in the cash receipts reconciliation. The district has also outlined a new cash receipts reconciliation procedure and timeline and communicated with the necessary staff within the business office in order to implement this revised plan.

Implementation Date:

January - May, 2019

Point Person for Implementation:

Susan Unnold, Assistant Business Administrator
Mike Kearns, District Internal Claims Auditor

4) Recommendation: Computer User Permissions

We recommend that the District review user permissions within nVision to ensure that employees only have access to those tasks that are necessary for their job responsibilities.

Corrective Action Plan:

The district is working with the business office and the Director of Technology at Westbury Schools to developing a plan where user permissions within nVision will be reviewed, twice annually to ensure that employees only have access to those tasks that are necessary within their job responsibilities. These two periods of review will take place in September and January/February of each year. The rationale for these time frames is based on new employees that may onboard in the summer months and become active at the start of the school year. The January/February time frame enables the district to conduct a mid-year assessment of user access rights to accommodate for any changes in responsibilities during the year as well as any mid-year new hires.

Implementation Date:

February, 2019

Point Person for Implementation:

Rocco Varuolo, Director of Technology

5) Recommendation: School Food Service Fund Sales Reconciliation

We recommend that the District implement procedures to investigate and resolve any discrepancies between the Infinite Campus reports and the general ledger on a monthly basis.

Corrective Action Plan:

The district has an outside firm that manages the point-of-sale system utilized by our cafeteria operations. This issue has been researched and identified as a result of student transitions between schools and conflicts that result in how the database reads that data. The business office has coordinated with the districts' Director of Technology and our Food Service Director to meet with and draft a technology solution that will address this issue. The first iterations of the solution have been development and tested with results not being 100% accurate. The district's internal team is continuing to work with the outside vendor to address, fully test, and implement the solution for this issue.

Implementation Date:

January - March, 2019

Point Person for Implementation:

Rocco Varuolo, Director of Technology
Mike Gongas, Food Service Director

6) Recommendation: School Food Service Fund Assigned Fund Balance

We recommend that the District continue to coordinate with the State Education Department to finalize and implement its plans to spend down the surplus fund balance to comply with federal regulations.

Corrective Action Plan:

The district has an outside firm the operates in the capacity of Food Service Director. The business office has already discussed with the Food Service Director establishing a spend-down plan to resolve this surplus fund balance. The Food Service Director is in the process of developing this plan and will provide the business office a detailed plan to be proposed to the Superintendent and Board of Education for implementation.

Implementation Date:

January - March, 2019

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations
Mike Gongas, Food Service Director

7) Recommendation: Disaster Recovery Plan

We recommend that the District implement procedures for documenting and maintaining the results of disaster recovery test procedures.

Corrective Action Plan:

The district's Director of Technology will establish and implement procedures for properly documenting the testing of our Disaster Recovery Plan. In addition, copies of this documentation will reside in the Director of Technology's office along with a second copy in the business office.

Implementation Date:

June 30, 2019

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations
Rocco Varuolo, Director of Technology

Current Year Comments

1) Recommendation: Unassigned Fund Balance – General Fund

We recommend that the District monitor its plan for utilizing and reducing the General Fund's unassigned fund balance.

Corrective Action Plan:

The business office is developing a multi-year fund balance management plan to be implemented prior to year-end 2019. The details of this plan is being discussed with the Board of Education along with a Reserve Fund Management plan, also to be reviewed and finalized with the board. Implementation of these plans will commence prior to year-end 2019.

Implementation Date:

June 30, 2019

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations

2) Recommendation: School Food Service Inventory Pricing

We recommend that the District implement procedures for updating the pricing for school food service inventory and consider periodically reviewing the inventory throughout the year and at year end. This will ensure that the inventory counts and pricing are properly monitored and accurate throughout the year.

Corrective Action Plan:

The district will work with the Director of the School Lunch Program to review the process for the year end food inventory to make sure of the accuracy of the prices that are listed in the district wide inventory tally sheets; as well as the manner in which the inventory counts are performed. In addition, the district will work on developing an interim building specific inventory procedure for the school cafeterias.

Implementation Date:

June 30, 2019

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations

3) Recommendation: School District Financial Transparency Law Requirements

We recommend that the District make available timely its external audit reports, related corrective action plans, and any state comptroller's audit reports on the District's website in a manner that would allow the public to easily locate the documents.

Corrective Action Plan:

The district will publish its external audit reports, related corrective action plans, and state comptroller's audit reports on the district website in accordance with the new legislation. The business office has coordinated with the district Director of Technology who will be implementing this plan.

Implementation Date:

January, 2019

Point Person for Implementation:

James P. Robinson, Assistant Superintendent for Finance and Operations
Rocco Varuolo, Director of Technology