

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

November 29, 2023

TO: Mr. Matthew VanOrman, Superintendent  
FROM: Mary Beth Uetz, Interim Business Administrator  
SUBJECT: Corrective Action Plan

We are in receipt of the Red Creek Central School District's Basic Financial Statement and Management Letter for the school year ended June 30, 2023 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 develop a plan to utilize the excess funds from the School Lunch Fund to ensure it does not exceed three months average expenditures.

Response

The District has completed and submitted the RCCSD Cafeteria Excess Fund Balance Spending Plan to NYSED. This spending plan has been approved.

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, Superintendent, and Community Center Director will conclude this review by June 30, 2024.

Recommendation

The District should build a transfer into the 2024-25 budget to cover the capital project deficit.

Response

The District is incorporating a budget transfer from the Debt Service Fund in the 2024-25 budget to cover this capital project shortfall.

### Recommendation

The District should review payroll procedures with staff and implement the appropriate corrective action during this next fiscal year.

### Response

The District this has reviewed and implemented the appropriate payroll and benefits procedures with staffing in the Business office.

### Recommendation

The District should review the cause of the delay in submitting the annual audit reports and make every effort to ensure that future reports are received in a timely manner in order to meet State reporting deadlines.

### Response

The District understand the cause of the delay in submitting the annual audit reports and has made every effort to ensure that future reports will be submitted in a timely manner.