

CALEDONIA-MUMFORD CENTRAL SCHOOL

99 NORTH STREET
CALEDONIA, NEW YORK 14423



District Office (585) 538-3400
Elementary School (585) 538-3481
Middle School (585) 538-3482

High School (585) 538-3483
Special Education (585) 538-3404
Guidance Office (585) 538-3445

CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2020

The Caledonia-Mumford Central School District has developed a Corrective Action Plan for the control deficiencies outlined in its Management Letter for the year ended June 30, 2020.

School Lunch Procedures

The practice of meal charging will be examined during the 2020-21 school year.

Procurement

The District has implemented several procedures in past years to deal with internal accounting controls. Some changes are that the Superintendent reviews a vendor change report monthly and reviews monthly journal entry schedules. Additionally, the Internal Claims Auditor approves all payments. We will continue to review this situation to further enhance internal accounting controls.

Continuing Education

The District will develop a procedure to reconcile money collected to a class roster list by an individual independent of the process. We will document this procedure and attach it to each deposit.

Payroll

We will look into reviewing the status of our employees and work to update individuals' withholding status to be in agreement with our accounting software. New W-4 forms are going to have to be on file within the next year and along with that our district will attempt to update all employee withholding forms at that time.

Cyber Risk Management

We have arranged with BOCES to have an audit done of our cyber security in the 2020-2021 school year. The list of schools to be audited is long and we have been on list since 2018-2019 fiscal year.

Federal Programs

ASBO has released guidance to assist districts in the implementation of enhanced procedures regarding federal program transactions. We as a district, will develop new procedures in the coming year using the aforementioned guidance.

GASB Statement No. 84

With assistance from the auditors we will implement GASB Statement No. 84 during the 2020-2021 fiscal year.

Terry Hasseler
Business Administrator
Caledonia-Mumford CSD
585-538-3401 (P)
585-538-3450 (F)