

Amherst Central School District

Anthony J. Panella
Superintendent

Laura N. Bosinski
School Business Administrator

November 18, 2022

New York State Education Department
Office of Audit Services
Room 524 EB
89 Washington Avenue
Albany, New York 12234

To whom it may concern,

Please receive this correspondence as submission of the Corrective Action Plan for the finding identified in the June 2022 External Audit completed by Drescher and Malecki, LLC for the Amherst Central School District.

Auditor Recommendation regarding Capital Assets:

We recommend that the District combine its existing capital assets ledgers into one comprehensive listing. The listing should include updated information for asset additions and deletions, and track the related depreciation. Further, the District should maintain a CIP listing for proper valuation and potential capitalization.

Description of actions taken/planned to be taken:

The District agrees with these recommendations. Our capital asset ledger is updated to include fixed asset additions and deletions as approved by the Board of Education. We also calculated the depreciation of recorded assets for year end reporting. Prior to COVID, this task was assigned to an individual in the Business Office. That person resigned and we have been unsuccessful in filling the position. This resulted in the work on our capital assets being limited to additions and deletions. We have engaged the services of a third party vendor to assist with our tracking, depreciation calculations and monitoring of our additions to our CIP listings for potential capitalization. We are engaged the services of our liability insurance company to ensure our practices and procedures are aligned with best practices and common goals. As our capital construction is coming to a close, we will ensure this values are properly recorded and capitalized.

Date actions completed or will be completed:

Work began during the 2021-22 fiscal year and will continue through the 2022-23 fiscal year. We anticipate having these recommendations fully implemented prior to the start of our 2023 external audit. Maintenance of the ledger is and will continue to be maintained annually.

Name of responsible party/parties:

Laura Bosinski, School Business Administrator

Recommendations regarding Extraclassroom Activities

We recommend that all extraclassroom accounts be maintained separately and individually by student activity treasurers, along with separate records maintained by the central treasurer. Additionally, all cash receipts prepared for deposit should be signed or initialed by both the student treasurer and faculty advisor before being remitted to the central treasurer. We also recommend that the District review its existing controls over the travel vouchers by limiting their access. Currently, the vouchers are in the District's name and could be used by any current or future faculty, staff or students.

Description of actions taken/planned to be taken:

The District agrees with these recommendations. The stresses of the COVID pandemic resulted in our procedures not being adhered to as closely as in prior years and the issuance of the travel vouchers, which was an unusual and isolated occurrence. The receipt of travel vouchers was not desired, but it was the only way to recover funds paid when the Music Department student trip was unexpectedly canceled due to the pandemic. The vouchers will only be used for the next Music Department trip (expected to take place in the Spring of 2023), which will result in the cash being returned to the club accounts. As we return to more normal and typical activities, we are resuming in person meetings with our Club Advisors and Student Treasurers to train and/or remind them of the proper procedures for ledgers and deposits. This is particularly important and needed as many advisors and student participants change from year to year. We do require two sets of records for each club, one by the student treasurer and one by the central treasurer. These requirements and instructions are shared annually in our training meetings.

Date actions completed or will be completed:

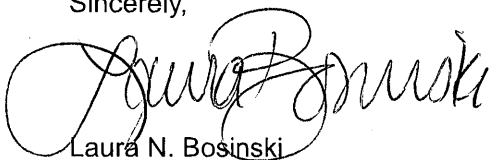
Work will continue during the 2022-2023 fiscal year to be completed prior to the start of our 2023 external audit and ongoing annually moving forward.

Name of responsible party/parties:

Laura Bosinski, School Business Administrator; Gregory Pigeon, High School Central Treasurer; John Griesmer, Middle School Central Treasurer

Please contact me with any questions regarding the information contained in this Corrective Action Plan for the June 2022 External Audit for the Amherst Central School District.

Sincerely,



Laura N. Bosinski
School Business Administrator