

WESTBURY UNION FREE SCHOOL DISTRICT
Corrective Action Plan

Audit Report: June 30,2021

Current Year Comments

Recommendation # 1 – Fund Balance

We recommend that the District develop a plan to rationally appropriate unassigned fund balance so as to be in compliance with NYS Real Property Tax Law §1318.

Planned Corrective Action

The District will develop a plan to utilize excess fund balance related to COVID by the end of the school year.

Person(s) Responsible

Superintendent (Dr. Tahira A. DuPree Chase), Assistant Superintendent for Finance & Operations (Mary O’Neill)

Anticipated Completion Date

June 2022

Prior Year Comments

Recommendation #2 - Title 1 Allocation

The District should develop procedures to ensure that Title I funds are allocated by building to each Title I eligible school in accordance with the allocation amounts established in their Title I funding supplement.

Current Status - Not corrected. The District did not make the required adjustments during the 2020-21 school year to comply with the allocation methodology prescribed in the Title I funding supplement.

Reason for Recurrence

Change in District Staff

Planned Corrective Action

The newly appointed Director of K-12 ENL and Funded Programs will coordinate the grant allocation and actual expenditures on a monthly basis with the Assistant Business Administrator for Finance.

Person(s) Responsible

Director of K-12 ENL (Brendan Gallivan) Assistant Business Administrator for Finance (Jeffrey Reid) Assistant Superintendent for Curriculum & Instruction (Dr. Ronald Valenti)

Anticipated Completion Date

June 30, 2022

Recommendation #3 – Procurement Policy

The District must review the Uniform Guidance requirements as well as its existing written policies and procedures, and update them where applicable in order to comply with requirements of the Uniform Guidance.

Current Status - Not corrected but in progress.

Reason for Recurrence

The District assigned the incorrect staff person to address the issue

Planned Corrective Action

The Purchasing Agent will review the current policy and incorporate the Uniform Guidance procurement standards. The Director of Funded programs will develop a conflict of interest policy that addresses the administration of Federal awards. The Director of Funded Programs will develop written procedures for documenting time and effort for payroll costs charged to Federal awards. The Assistant Business Administrator for Finance will develop written cash management procedures to minimize the time elapsed between the receipts and disbursements of Federal Funds to conform to Uniform Guidance requirements.

Person(s) Responsible

Assistant Business Administrator for Finance - Purchasing Agent (Jeffrey Reid) , Director of K-12 ENL and Funded Programs (Brendan Gallivan)

Anticipated Completion Date

June 30, 2022