



WESTBURY

UNION FREE SCHOOL DISTRICT

CORRECTIVE ACTION PLAN June 30, 2023

School Food Service Fund Assigned Fund Balance

Audit Comment: During our Audit we noted that the School Food Service Fund ended the June 30, 2023 year with an operating deficit of \$2,115,651; as a result, the ending fund balance decreased to \$2,826,942 at June 30, 2023 and exceed the three-month-expenditure limit by approximately \$1,984,740. As part of the 2023-2024 budget, the voters approved the use of \$2,500,000 of fund balance for the District Wide cafeteria improvements which has been transferred to the Capital Projects Fund.

Audit Recommendation: We recommend that the District continue to utilize excess fund balance to improve cafeteria facilities and quality of food served.

District Response: The District first would like to note that the cause of the deficit in the School Lunch Fund is due to the transferring of \$2,500,000 to the capital fund that was approved by voters. Had this entry not had to be made, the District would, in fact have an operating surplus of \$384,349.

The District agrees with the recommendation to continue to utilize excess fund balance to improve cafeteria facilities and quality of food served.

Timeline: June 2023

Responsible: Assistant Superintendent for Finance & Operations, Dr. Alvin McDaniel

Child Find Tuition Receivables and Payables

Audit Comment: During our Audit, we reviewed the receivables associated with the Child Find Program and noted that the had District Receivables from other Districts of approximately \$882,982, which is a decrease of 20% from the prior year. There were no payables to other Districts.

Audit Recommendation: We recommend that the District continue its collection efforts and adjust those that are ultimately determined uncollectable.

District Response: The District agrees with the recommendation and will continue our collection efforts.

Timeline: June 2023

Responsible: Assistant Superintendent for Finance & Operations, Dr. Alvin McDaniel

Extraclassroom Activity Funds

Audit Comment: During our audit, we noted 8 clubs that did not have any cash receipts or cash disbursements for the year ended June 30, 2023

Audit Recommendation: We recommend the District determine if these clubs are still active and for non-active clubs, address cash balance in accordance with District Policy

District Response: The District agrees with this comment and this is done annually in December/January of each year

Timeline: January 2024

Responsible: Central Activity Treasurers, Regina Follo, High School and Charmaine J. Gardner, Ed.D., Middle School