



# WESTBURY

## UNION FREE SCHOOL DISTRICT

### CORRECTIVE ACTION PLAN June 30, 2024

#### School Food Service Fund Assigned Fund Balance

**Audit Comment:** During our Audit we noted that the School Food Service Fund ended the June 30, 2024 year with an operating deficit of \$876,475; as a result, the ending fund balance decreased to \$1,950,467 at June 30, 2024 and exceed the three-month-expenditure limit by approximately \$1,764,563.

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

**Timeline:** June 2024

**Responsible:** Assistant Business Administrator for Operations, Robert Stein

#### Extraclassroom Activity Funds

**Audit Comment:** During our audit, we noted 12 clubs that did not have any cash receipts or cash disbursements for the year ended June 30, 2024

**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 2025

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

#### Fund Balance

**Audit Comment:** The District has a fund balance in excess of the 4% Limit. We recommend that the District develop a plan to rationally appropriate unassigned fund balance so as to be in compliance with the NYS Real Property Tax Law

**District Response:** The District agrees with this comment and will develop a plan

**Timeline:** June 2025

**Responsible:** Assistant Superintendent for Finance/Operations, Mary O'Neill