


# Williamson Central School

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Marygrace Mazzullo  
Superintendent of Schools

**TO:** Marygrace Mazzullo, Superintendent  
Board of Education

**FROM:** Jay Schickling, School Business Administrator 

**SUBJECT:** 2019-20 Audit - Corrective Action Plan

**DATE:** October 9, 2020

We have recently received our audit of the 2019-20 Basic Financial Statements along with their letter of “Communicating Internal Control Related Matters” by our independent auditor, Mengel, Metzger, Barr & co. Their findings have been noted as shown below with my response:

**Finding: Compensated Absences –**

The 2019-20 daily rate was not the rate that was used to calculate the employee’s compensated absences balance. In addition, it was noted that multiple individuals that have balances factored into the total of compensated absences are no longer employed by the District.

*Corrective Action Planned: Develop a procedure for a more accurate calculation of accrued compensated absences, utilizing a staffing update and current fiscal year day rates.*

**Contact Person:** Jay Schickling, School Business Administrator

**Anticipated Completion Date:** November, 2020

