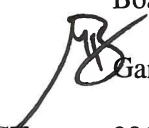




WILLIAMSON CENTRAL SCHOOL

PO Box 900, Williamson, NY 14589-0900 (315) 589-9661 (315) 589-7611

TO: Dr. Gregory Macaluso, Superintendent
Board of Education

FROM:  Gary Barno, School Business Administrator

SUBJECT: 2018-19 Audit - Corrective Action Plan

DATE: October 18, 2019

We have recently received our audit of the 2018-19 Basic Financial Statements along with their letter of “Communicating Internal Control Related Matters” by our independent auditor, Raymond F. Wager, CPA, PC. Their findings have been noted as shown below together with my responses:

Finding: Computer Access Rights –

The audit examination found one employee who had left the District yet the computer access had not been removed.

Corrective Action Planned: The District has taken steps to help prevent any oversights in turning off rights to computer for employees who leave employment through a new checkoff process.

Contact Person: Gary Barno, School Business Administrator
Anticipated Completion Date: October, 2019

Finding: Continuing Education –

The audit examination found that the adult education director received payment for classes at her home.

Corrective Action Planned: The District will work with the Director to have monies collected at the District office.

Contact Person: Gary Barno, School Business Administrator
Anticipated Completion Date: October, 2019

Finding: Retirement Reporting –

The audit examination noted a few instances in which the opt out form was not available for review.

Corrective Action Planned: The District will take steps to help ensure all opt out forms are completed and available for review.

Contact Person: Gary Barno, School Business Administrator
Anticipated Completion Date: October, 2019

No further findings were noted
