

Williamson Central School

To: Bridget Ashton, Superintendent
Board of Education

From: Penny Johnston, School Business Administrator

Subject: 2024-25 External Audit – Corrective Action Plan

Date: September 17, 2025

We have recently received our audit of the 2024-25 Basic Financial Statements along with the associated management letter from our independent auditor Mengel, Metzger, Barr & Co. Their findings are noted below along with my proposed corrective action:

School Lunch – As a part of our examination over the cash collection and deposit procedure followed by the school lunch program we noted three instances in which deposits were not made in a timely manner. In an effort to safeguard receipts and maintain accountability and control, we recommend every effort continue to be made in the future to make deposits in a timely manner.

Corrective Action: The Business Administrator will work with the School Lunch Director to develop a plan to ensure that deposits are made in a timely manner.

Person(s) Responsible: Penny Johnston and Tina VanStrien
Anticipated Completion Date: September 30, 2025

Payroll – During the course of our examination, we noted one employee being paid an hourly rate for proctoring that was not in a contract or Board approved. We recommend that all rates be approved by the Board or trace to a contract.

Corrective Action: - The Business Administrator will advise payroll staff that all pay rates must be approved by the Board of Education or documented in an authorized contract. Going forward, no pay rates should be processed without Board approval.

Person(s) Responsible: Penny Johnston and Jennifer Delehanty
Anticipated Completion Date: September 30, 2025

