



MIDLAKES BUSINESS OFFICE

Karl Dubash, Business Administrator

PHELPS-CLIFTON SPRINGS CENTRAL SCHOOL DISTRICT

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To: Tracy Altman, Board of Education President
From: Karl Dubash, School Business Administrator
Subject: External Audit Findings and Corrective Action Plan

During the examination of the of the district's regulatory audit for fiscal year ending June 30, 2025, the external auditor noted the following deficiencies. The corrective action necessary to address each deficiency is listed under the District's response section. The audit results were very positive, and the financial condition of the District remains in good overall condition.

Inventory

Finding:

During the course of our examination, we noted that the District does not reconcile fuel purchased to fuel usage.

Recommendation:

We recommend the District review the reports that are available from the fueling system to reconcile fuel usage and consumption.

Response:

The District will periodically review the reports from the fueling system to reconcile fuel usage and consumption. The Director of Transportation will be responsible for reviewing these reports by June 30, 2026.

Payroll

Finding:

During our examination of the District's payroll procedures, we noted the following:

1. There was one instance of an employee timesheet missing a supervisor's signature indicating it was reviewed and approved.
2. There was one instance of a timesheet that was reviewed and approved by a member of the employee's family.

Recommendation:

We recommend the District review these situations and develop appropriate corrective action during the next fiscal year.

Response:

The District will review both situations to ensure that supervisor's signatures are on all employee timesheets prior to payroll being processed. Furthermore, the District will ensure that timesheets are reviewed and approved by a non-family member. The Building Principals will be responsible for this by June 30, 2026.