

RED CREEK CENTRAL SCHOOL DISTRICT

PO BOX 190, RED CREEK, NY 13143



TO: Matthew VanOrman, Superintendent
FROM: Danielle DeBiase, School Business Administrator
RE: 2024-2025 Regular Audit Corrective Action Plan
DATE: October 15, 2025

We are in receipt of the Red Creek Central School District's Basic Financial Statement and Management Letter for the school year ended June 30, 2025 as prepared by Mengel Metzger Barr & Co, LLP. Please accept this as the Red Creek Central School District's Audit Response and Corrective Action Plan.

Prior Year Deficiencies Pending Corrective Action:

Community Center

As indicated in the financial statements, the Community Center had an operating deficit of \$12,538, bringing the accumulated deficit to \$260,130 as of June 30, 2025. We recommend the District review the Community Center operations and programs and develop a plan to enhance revenues and control expenditures.

Response

The District conducted a review of Community Center operations during the 2024-2025 school year and has implemented several strategies to enhance revenues and control expenditures. The District will continue implementing these strategies so that the program deficit declines. The District will conduct an assessment of the program in January 2026 and May 2026 to review the long-term efficacy of these strategies.

Payroll

During our testing of payroll, we noted that hourly employees were paid at an annualized rate and do not fill out timesheets. We recommend the District review this item and implement the appropriate corrective action during this next fiscal year.

Response

The District will evaluate its annualization practices and begin developing protocols to transition from annualization to the utilization of timesheets. A plan for the implementation of timesheet collection will be finalized by the School Business Administrator prior to June 30, 2026.

Current Year Deficiencies in Internal Control:

Disbursements

During the course of our examination, we noted the following:

1. Ten instances of confirming orders.

We recommend the District review the above items and implement the necessary corrective action.

Response

The School Business Administrator will review the purchasing process being utilized and implement necessary changes prior to June 30, 2026 to reduce the usage of confirming orders.