



WESTBURY

UNION FREE SCHOOL DISTRICT

Corrective Action Plan
Year ended June 30, 2025

Name of Auditee: Westbury Union Free School District

Name of Audit Firm: EFPR Group, CPAs, PLLC

Period Covered by the Audit: Year ended June 30, 2025

CAP Prepared by: Mary O'Neil, Acting Assistant Superintendent for Finance and Operations

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(A) Current Finding on the Schedule of Findings and Responses

(1) Finding 2025-001 General Fund Fund Balance in Excess of the 4% Limit

Management's Response

The District will devise a plan to effectively reduce the unassigned fund balance to the permissible limit per New York State Real Property Tax Law. The plan will address funding reserves to a fiscally prudent level and support the District's capital needs.

Estimated Completion Date - June 30, 2026