



LONGWOOD CENTRAL SCHOOL DISTRICT

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Corrective Action Plan – Independent Audit Report 2024-25 Financial Reporting (Internal Control)

Food Service Fund -Fund Balance:

Recommendation #1:

The district continues monitoring the food service fund's fund balance excess to ensure compliance with Federal Regulation, 7CFR Part 210.14b.

District Response:

The district is in the process of renovating elementary cafeterias and the food service lines at the secondary buildings. Expected completion date 06/30/2026.

Extraclassroom Activity Funds:

Recommendation #1:

Someone other than the preparer should review the reconciliations and evidence this review by signing or initialing the bank reconciliation.

District Response:

As of October 1, 2025 the district deputy treasurer is reviewing the reconciliations and evidencing this review by initialing the document.

Recommendation #2:

Provide profit and loss statements for fundraising events to the central treasurer at the conclusion of the event to support the amounts recorded in the books and records.

District Response:

As of today December 04, 2025, we have provided training to central treasurers to ensure proper recording of profit and loss of fund-raising events. The district is continuing to monitor for this.

Recommendation #3:

Implement a receipt book where receipts are pre-numbered.

District Response:

As of today, December 04, 2025, training has been provided to all Central Treasurers related to best practices for ECAF reporting, maintenance of records and cash management. The district will implement a pre numbered receipt book for tracking Fund Raising Funds as of 06/30/2026.