



SEAFORD UNION FREE SCHOOL DISTRICT

Dr. Adele V. Pecora, Superintendent of Schools

February 10, 2026

Mr. Ira McCracken, Chief Examiner
Division of Local Government and School Accountability
Office of the New York State Comptroller
110 State Street
Albany, New York 12236

Dear Mr. McCracken:

This letter serves as the Corrective Action Plan for the *Seaford Union Free School District* in response to the OSC Audit Report entitled *Capital Assets Report* with audit report number *2024M-112* issued on November 21, 2025. In accordance with Section 35 of the New York State General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, we have prepared said Corrective Action Plan for each of the Findings and Recommendations contained in this report.

Finding #1:

District officials did not properly record and account for capital assets.

Finding #2:

District officials did not account for the disposal of IT assets.

Recommendations:

To address the OSC's recommendations, the BOE will take the following corrective actions:

1. Update Fixed Asset and Inventory Policy

The Board of Education is in the process of updating the Fixed Asset Policy to require that all capital assets and inventoried equipment be also recorded with the serial numbers of fixed asset items, when feasible. Our staff has been diligent about recording this data and when not available at least a model number of other identifying pieces of data. The goal is to provide within the inventory records sufficient identifying information of asset descriptions which also include the acquisition date, funding source, assigned room number or location as well as a serial number.

2. Inventory Reconciliation Procedures

District staff will periodically reconcile inventory records to physical inventory counts. Any discrepancies between inventory listings and physical assets will be investigated, documented, and

corrected in a timely manner. Reconciliations will include verification of serial numbers, asset tags, room numbers, and funding sources.

3. **Timely Updates for New, Relocated, and Disposed Assets**

Procedures will be established to ensure inventory records are updated promptly for newly purchased assets, as well as for those assets that are being transferred between locations or disposed of through appropriate steps. The institution of an *Asset Transfer Form* will assist Business Office Staff in the updates of our fixed assets inventory for the updated location of our assets when transferred. The district has always used a disposition form that will be communicated to all staff along with the roll-out of an *Asset Transfer Form*. Required identifying information, including serial numbers, room numbers, and asset tag numbers, will be a part of all inventory records and forms.

4. **Ongoing Monitoring and Oversight**

The Business Office, in coordination with purchasing staff and building administrators, will monitor compliance with the updated policies and procedures. Periodic reviews of inventory records and physical inventories will be conducted to ensure continued adherence and to support accurate financial reporting.

5. **Assets Acquired Through Special Aid Fund**

Any asset acquired through a grant expenditure within the Special Aid Fund will also be tagged and identified within the district's inventory records. An analysis of grant expenditures will be made to ensure any items classified as a fixed asset are also included in the monitoring of inventory additions.

6. **Asset Tagging**

Physical asset tags will be affixed to capital assets and inventoried equipment when feasible, in accordance with the district's inventory policy. Asset tags will be used to assist in identification during physical inventories and reconciliations. The timely tagging of additions will be communicated to staff.

7. **Approval for Disposal of IT Assets**

Board of Education approval occurs with a disposal form, which is already in place. Staff are aware that this form and formal approval process is required by the Board of Education, **prior** to the disposal of IT assets. The *Obsolete Form* includes sufficient detail to identify the asset being disposed of, such as asset descriptions, district-assigned tag numbers, serial numbers, and the proposed method of disposal. Board authorization will be documented in the official Board minutes. Once Board approval is obtained and the IT assets are disposed of, District staff will promptly remove the disposed assets from the district's inventory and fixed asset records. Inventory records will reflect the date of disposal and the method of disposal to ensure the accuracy and completeness of capital asset listings.

8. **Retention of Disposal Documentation**

The District will retain documentation for each IT asset collected and disposed of by an e-waste company. Documentation will include, at a minimum, the district-assigned asset tag number, serial number, asset description, date of collection, and confirmation of proper disposal or recycling. These records will be maintained in accordance with the district's records retention schedule and will be available for audit and review.

Implementation Timeline

- Fixed Asset Policy #6640 has been presented for a first read with the recommendations as presented and will be revised and in place with a second read by: **March 31, 2026.**
- Inventory reconciliation procedures and timely updates: **March 1, 2026. A physical inventory is scheduled for October 31, 2026.**

- Asset Tagging of items, including those within the Special Aid Fund: **March 1, 2026**
- Update inventory records for disposed IT assets: **March 1, 2026**
- Retention and monitoring of e-waste documentation: **March 1, 2026**

Expected Outcome

Implementation of these corrective actions will improve the completeness and accuracy of the district's capital asset records, ensure proper tracking of assets purchased with grant funds, enhance accountability through asset tagging, and strengthen internal controls in compliance with OSC recommendations.

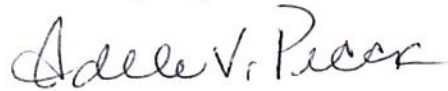
- Staff responsible for asset management will receive refresher training by **March 31, 2026**, with the adoption of our revised fixed asset policy, along with the fixed asset procedures and compliance requirements.

Responsible Party:

The Business Official, in coordination with the Treasurer and Inventory Control Clerk, will be responsible for overseeing the implementation and ongoing monitoring of these procedures.

The district is committed to maintaining strong internal controls and ensuring compliance with all NYS OSC fixed asset requirements. We believe these corrective measures will prevent recurrence of this issue.

Kindest regards,



Adele V. Pecora, Ed.D.
Superintendent of Schools