BROADALBIN-PERTH
CENTRAL SCHOOL DISTRICT

**Ashley Brooks**
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October 29, 2026

The Broadalbin-Perth Central School District is in receipt of the Audited Financial Statements and Supplemental Schedules for the fiscal year ended June 30, 2026. Please accept the following as the District's official response and Corrective Action Plan related to the Management Letter dated October 15, 2026.

The District is pleased to report that the audit resulted in unmodified opinions, with no material weaknesses or new findings identified. The following responses address the status of prior-year findings and the corrective actions planned for those that remain outstanding.

## Prior-Year Findings

### 1. Extraclassroom Activities

**Prior Condition:** Our testing for the year ending June 30, 2025 noted two fundraisers which did not have a profit & loss statement, two payments which did not have supporting documentation, four payments that did not pay sales tax and five receipts and ten payments that were missing required signatures. Additionally, three clubs were fiscally inactive.

**Status:** During our testing for the year ended June 30, 2026, we noted:

(a) One payment that did not pay sales tax
(b) The High School Store is not maintaining an inventory control listing
(c) One receipt was missing a required signature
(d) There were five clubs that were fiscally inactive

**Recommendation:** We recommend that the District ensure that all clubs are following the requirements outlined in the NYS Pamphlet #2. We also recommend that the Business Office and the Board review any fiscally inactive clubs to determine if they need to be closed.
**Contact Person:** Ashley Brooks, School Business Manager

**Corrective Action Planned:** The District continues to strengthen oversight of extraclassroom activities and reinforce compliance with NYSED Pamphlet #2. The Co-Curricular Activity Treasurers will continue to provide guidance and monitor club activities to ensure proper documentation, required signatures, sales tax compliance, and accurate financial recordkeeping. Additionally, the District will work with the High School Store to establish appropriate inventory controls. The Business Office, in coordination with the Superintendent and Board of Education, will continue to review fiscally inactive clubs to determine whether accounts should remain active or be closed. Training and guidance will be provided as needed throughout the 2026-2027 school year.
**Anticipated Completion Date:** June 30, 2027

**2. Employee I-9 Forms**

**Prior Condition:** As part of our audit testing for the year ending June 30, 2025, we tested a random sample of 40 employees and noted that one employee tested did not have an I-9 on file and one employee tested had an incomplete I-9.

**Status:** This condition has been corrected.

**3. Disbursement Testing**

**Prior Condition:** Our testing of 40 randomly selected disbursements for the year ending June 30, 2025, noted ten instances where the purchase order was dated after the invoice and one claim form lacked administrator purchasing agent approval.

**Status:** Our testing of 40 randomly selected disbursements for the year ending June 30, 2026, noted four instances where the purchase order was dated after the invoice and one disbursement lacked signoff by the receiver.

**Recommendation:** We recommend that management review the purchasing procedures and ensure all procedures are being followed to prevent purchases from being initiated prior to approval.
**Contact Person:** Ashley Brooks, School Business Manager
**Corrective Action Planned:** The District continues to work with building and district leadership to reinforce established purchasing procedures and reduce instances of confirming purchase orders. The Business Office will continue to provide guidance regarding proper purchasing approvals and the requirement that purchase orders be issued prior to purchases being initiated. Additionally, the District will reinforce receiving procedures to ensure appropriate documentation and signoff prior to payment.
**Anticipated Completion Date:** June 30, 2027

**4. Payroll Documentation**

**Prior Condition:** As part of our audit testing for the year ending June 30, 2025, we tested a random sample of 40 paychecks and noted that one selected employee did not have a letter on file approving their pay rates.

**Status:** This condition has been corrected.

**5. ACH Payments**

**Prior Condition:** We noted multiple instances of the claims auditor approving ACH payments after the payment is made.

**Status:** This condition has been corrected.

## Current-Year Findings

The District is pleased to report that there were no new findings identified during the 2025-2026 fiscal year audit.

On behalf of the Broadalbin-Perth Board of Education, I would like to thank you for the time and effort that you have provided the District for the Independent Audit. If you have any questions or comments regarding this response, or need to request or offer clarification of any kind, please do not hesitate to contact me. Thank you.

Sincerely,

Ashley Brooks
School Business Manager