

WEBSTER CENTRAL SCHOOL DISTRICT

Brian Freeman, Assistant Superintendent for Business
119 South Avenue, Webster, NY 14580
(585)216-0017
brian_freeman@webstercsd.org



To: Brian Neenan, Superintendent
From: Brian Freeman, Assistant Superintendent for Business
Re: 2023-24 Audit Corrective Action Plan
Cc: Board of Education, Audit Committee

Date: 10/11/2024

The findings and corrective actions are broken down below. Italicized comments represent the corrective action to the findings listed above it in bold lettering.

Current Year Deficiencies in Internal Control:

Disbursements:

The District's purchasing policy allows for the use of purchase contracts of other municipalities, (piggybacking), to comply with competitive bidding requirements. However, we noted the District does not have a formal procedure to verify that contracts meet all prerequisites required under General Municipal Law.

We recommend the District assign the purchasing agent to verify that all prerequisites have been met before participating in piggybacking purchase contracts.

The district is adopting the checklist procedures that have been recommended by the auditors. We will incorporate these forms and procedures into our purchasing process immediately. This item will be corrected by the end of fiscal year 2024-25.

Prior Year Recommendation:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

- 1. Expenditures within all capital projects appear to be within the approved budget.*
- 2. IRS forms appear to have been filed in a timely manner.*
- 3. The District has a multi year plan approved by NYS Child Nutrition to reduce the school lunch fund balance below the average three month expenditure requirement.*