

**Corrective Action Plan in Response to
Nugent Haeussler's External Audit
for the period ended June 30, 2020**

Audit Finding	Detailed Finding	Recommendation	Responsible Party	Date Implemented
Federal Fund	The District recorded an incorrect General Fund share for the summer 2019 handicapped program	Accurately record 80% of NYS approved summer handicapped tuition rates to the Federal Fund with the remaining amount being charged to the General Fund	Treasurer	March 15, 2021
	Personnel Activity Reports (PAR) for employees working less than 1.00 FTE must be completed monthly. For employees working 1.00 FTE by §611 & 619, continue to complete PARs on a semiannual basis	Verify monthly and semiannual PARs are accurately completed and timely submitted to the Business Office on the revised form provided by Nugent & Haeussler	PPS & Business Office, Ms Heather Hendershot & Ms. Louise Lynch	December 15, 2020
Cafeteria Fund	Food Service Fund student accounts with negative balances were not written off prior to closing.	The negative student balances in the food service fund need to be reconciled and written off through a journal entry (with a General Fund transfer) prior to closing the food service fund.	Treasurer	June 30, 2021

**Student Activities Corrective Action Plan in Response to Ray Preusser's External Audit
(for the period ended 06/30/16)**

Audit Finding	Detailed Finding	Recommendation	Responsible Party	Date Implemented
Cash Receipts	Funds were not deposited in a timely fashion	Deposit funds as soon as possible but prior to the three day limit.	Student Representative (Treasurer), Student Activity Faculty Advisor & Student Activity Treasurer	TBD
Fundraiser Profitability	Profit & Loss statements were not prepared for activities.	Prepare profit & loss statements for fundraisers and related activities.	Student Representative (Treasurer), Student Activity Faculty Advisor & Student Activity Treasurer	TBD