



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

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TO: Board of Education
James Froio, Superintendent

FROM: R. J. Hartwell, Assistant Superintendent for Business & Finance 

RE: Corrective Action Plan-Financial Statements 2023-24

DATE: October 9, 2024

In connection with the report Communicating Internal Control Related Matters Identified in an Audit received from Raymond F. Wager, CPA, P.C. for the audit of the financial statements for the fiscal year ended June 30, 2024 the following Corrective Action Plan will be implemented.

School Lunch Fund:

Observation: The School Lunch fund exceeded the three-month average expenditure level recommended by Federal Regulation #7CFR Part 210.15 by \$238,237.

Corrective Action Plan: We will review and update the status of food service equipment in district cafeterias and purchase new equipment as needed to reduce the overage in this fund. This action will be corrected by June 30, 2025.

Bidding/Quoting:

Observation: It was noted that the District procured goods and services using the piggybacking process, but did not always confirm or maintain documentation showing these bids were in compliance with the General Municipal Law.

Corrective Action Plan: The District will review the procedures over the utilization of piggybacking contracts to ensure adequate documentation is maintained. This corrective action will be implemented by December 1, 2024.

Tax Certiorari Reserve:

Observation: It was noted that the tax certiorari reserve is not supported by a current listing of pending tax certiorari cases.

Corrective Action Plan: The District will review current pending tax certiorari cases and develop a plan to reduce the reserve as necessary. This corrective action will be implemented by December 1, 2024.

Custodial Salaries:

Observation: In 2023-24, the District began to allocate direct costs for custodial salaries to the School Lunch Fund, however, without using direct correlation to the hours worked by the assigned custodians.

Corrective Action Plan: The District will use the indirect cost calculator to determine the maximum amount to be allocated to custodial salaries from the school lunch fund in the 24-24 school year. This corrective action will be implemented by June 30, 2025.

Cyber Risk Management:

Observation: This was not noted as a deficiency in internal control but was communicated by the district's auditors as a note of communication. It is recommended that the district should continue to document their cyber risk assessment process.

Corrective Action Plan: The district's IT personnel routinely assess cyber risk as part of its normal operating procedures. A written review of the district's cyber risk potential will be updated for the current school year and implemented by December 1, 2024.