

BALDWINSVILLE CENTRAL SCHOOL DISTRICT

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Baldwinsville Central School District

October 7, 2013

Corrective Action Plan in Response to June 30, 2013 External Audit Comments

Prior Year Deficiencies Pending Corrective Action:

- **Billing –**

Condition: We noted that billing and collection for field trips, building use, and foster student tuition are done by the same person. In addition, bills for the above items are sent out without an independent review to ensure accuracy and completeness.

District Response: *In the case of field trips and building use we invoice less than \$5,000 each year for either of these. For field trips the information regarding date, driver's time and vehicle mileage comes from the Transportation Department clerical staff; these costs are then invoiced by the Central Treasurer. Beginning in 2013-14 the Claims Auditor will review the bills. For building use the information regarding date, location and custodian time used comes from Facilities clerical staff; these costs are then invoiced by the Central Treasurer. Beginning in 2013-14 the Claims Auditor will review the field trip and building use bills prior to them being mailed.*

In the area of foster student tuition the invoices for these charges can be substantial. In 2012-13 we billed \$61,000; in 2011-12 \$36,000; in 2010-11 \$75,000. Rate data comes from our Purchasing Agent (from the SED website) after being confirmed by the District Student Data office and goes to the Central Treasurer for invoicing. This occurs once a year in the May/June time frame. Beginning in 2013-14 the Claims Auditor will review the foster student tuition bills prior to them being mailed.

- **School Lunch Fund –**

Condition: Federal Regulation #7 CFR Part 210.15 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2013, the District's School Lunch Fund balance was in excess of three months average expenditures in the amount of approximately \$26,000.

District Response: In July of 2013 Food Service Department ordered \$31,000 worth of equipment for use in Baker HS and Elden Elementary School cafeteria. This is a continuation of the Food Service Director's plan to replace some equipment. Given the new federal nutrition regulations, our operations, like most New York school food service operations, have begun to lose meal participation in our schools; the issue of excess fund balance in the school Lunch Fund will be moot in future years. We did lose over \$100,000 in District Food Service operations in 2012-13.

Other Items:

• **Documentation of Procedures –**

Condition: Our examination revealed the Business Office has made significant progress in preparing a manual of written procedures for District office personnel. However, the manual does not currently include updated day to day purchasing procedures for the accounts payable function.

District Response: In 2013-14 the District will review and document the procedures for accounts payable and place these into our written manual.

Current Year Deficiencies Pending Corrective Action:

• **Vendor Change Reports –**

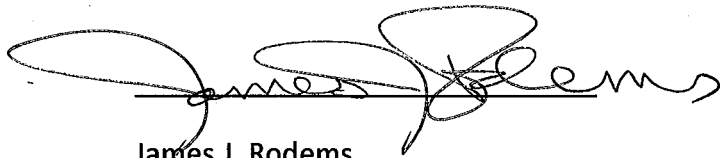
Condition: Our examination revealed that vendor change reports are not currently being printed and reviewed.

District Response: The District will begin in 2013-14 to print vendor change reports and have them reviewed by our Claims Auditor.

• **Computer Controls –**

Condition: During the course of our audit, we noted that the District does not have a written disaster recovery plan.

District Response: In 2013-14 the District will work with our Information Technology Department to develop and implement a disaster plan to safeguard electronic information.



James J. Rodems

Assistant Superintendent for Management Services