Plainedge Union Free School District
Corrective Action Plan
October 14, 2021

CORRECTIVE ACTION PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION FOR THE YEAR ENDING June 30, 2021
AUDIT FIRM – Cullen Danowski, LLP

STATUS OF PRIOR YEAR FINDINGS

THERE WERE NO PRIOR YEAR FINDINGS

CURRENT YEAR REVIEW

CLAIMS FOR REIMBURSEMENT FOR MEALS SERVED

The District operates an in-house food service program. The District utilizes a Point of Sale (POS) software to accumulate meal totals by type and for each month submits a claim for federal and state meal reimbursements to New York State.

During our current year audit, within our testing of monthly claims for total meals served submitted to the State for reimbursement, we noted the total meals claimed for reimbursement for one month did not agree to the total meals served as reflected in the POS software. This resulted in an excess reimbursement payment to the District. The District contacted the State regarding this transaction, and is awaiting guidance for the District's repayment of the amount due, which approximates $3,500.

We recommend that the District consider a procedure whereby prior to the online submission of the claim for reimbursement to the State for meals served, that another individual review the meals served information.

DISTRICT RESPONSE: The Child Nutrition Management System ("CNMS") does not allow for secondary verification prior to submission. On a monthly basis, the Food Service Director provides a reporting package to the Business Department, with reports from both Nutrikids and the Child Nutrition Management System. Nutrikids records the daily activity of food service and is the basis for reporting meals served to CNMS.

Effective October 2021, a secondary review will be put in place whereby the Assistant Business Administrator will review the CNMS submission for accuracy. This process will be evidenced by initialing the CNMS claim report. Any discrepancy will be immediately resolved with CNMS.

Plainedge Union Free School District
Corrective Action Plan
October 14, 2021

FACULTY AUDITOR

The extraclassroom activity funds are the depository of student money. The New York State Education Department (SED) publishes the *Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds*. These guidelines recommend procedures for organizing these activities, controlling receipts and disbursements, recording and reporting transactions, and the responsibilities of staff involved in the extraclassroom activities.

During our current year audit, we noted that the Board of Education appointed a faculty auditor at the High School and Middle School. In the course of auditing the extraclassroom activities transactions, although the procedures performed by the faculty auditors had been communicated to the auditor, the documentation for such could not be located.

We recommend that the faculty auditors document the procedures performed as recommended by the State Education Department, which include certifying entries posted and available balances contained in the central treasurer's records on a rotating basis, as well as compiling the information for the financial condition of each activity for the school year.

DISTRICT RESPONSE: Effective October 2021, the Central Treasurer distributed the appropriate pages from the The New York State Education Department *Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds manual* to the faculty auditors. The Central Treasurer will create forms for the faculty auditors to use in evidencing that the above mentioned procedures are being performed. These completed forms will be submitted by the Faculty Auditors to the Central Treasurer on a monthly basis to ensure compliance.