



# *Sherburne-Earlville Central School*

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**October 31, 2019**

**Re: OMB Compliance submission for the fiscal year ending June 30, 2019  
Corrective Action Plan – Sherburne-Earlville Central School District**

**Oversight Agency:** New York State Education Department

The Sherburne-Earlville Central School District respectfully submits the following corrective action plan for the year ended June 30, 2019.

**Independent Auditing Firm:** D’Arcangelo & Co., LLP  
PO Box 4300  
Rome, NY 13440

**Finding: Significant Deficiencies**

2019-01 Federal Uniform Guidance Policies and Procedures

**Planned Action:**

The District will develop required written policies and procedures as required by the OMB’s Uniform Guidance.

**Contact Responsible:**

Eric Schnabl, Superintendent

**Anticipated Date of Completion:**

April 1, 2020

**Finding: Significant Deficiencies**

2014-02 Segregation of Duties

**Planned Action:**

The District will develop banking procedures that will use current staff to relieve the treasure of the responsibility of creating deposits then carrying deposits them to the bank. The Assistant Superintendent will review and initial bank statements each month.

**Contact Responsible:**  
Eric Schnabl, Superintendent

**Anticipated Date of Completion:**  
March 1, 2020

**Finding: Significant Deficiencies**

2016-01 General Fund-Statutory Unassigned Fund Balance

**Planned Action:**

The District has decreased unassigned fund balance from 11.1% to the current audited level of 8.9% through vehicle replacement and the undertaking of a five-phase building project. Phases one and two are complete. The District has also reduced the local tax levy for the 2019-2020 school year. The District will continue these efforts into the next two school years.

**Contact Responsible:**  
Eric Schnabl, Superintendent

**Anticipated Date of Completion:**  
June 30, 2022

**Finding: Significant Deficiencies**

Cash Receipts-Extra-classroom Accounts

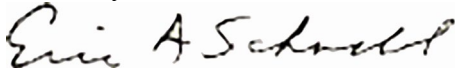
**Planned Action:**

The extra-classroom account treasurer will implement the use of numbered receipts to facilitate the proper accounting of fund-raising transactions. The extra-classroom treasurer will implement a system to track the starting and ending inventory of fund-raising stock items to reconcile against sales receipts.

**Contact Responsible:**  
Eric Schnabl, Superintendent

**Anticipated Date of Completion:**  
June 30, 2020

Sincerely,



Eric Schnabl  
Superintendent of Schools

c: The State Education Department Office of Audit Services  
Board of Education  
D'Arcangelo & Co., LLP