



Sherburne-Earlville Central School

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Robert Berson
Superintendent of Schools
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Todd Griffin
Asst. Superintendent for Business
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October 7, 2020

**Re: OMB Compliance submission for the fiscal year ending June 30, 2020
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, 2020.

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

Material Weaknesses 2019-2020

None Noted

Significant Deficiencies 2019-2020

None Noted

Other Matters Not Considered Material or Significant 2019-2020

None Noted

Status of Prior Year’s Findings and Recommendations

Finding: Significant Deficiencies

2019-01 Federal Uniform Guidance Policies and Procedures

Not a significant weakness in the current year – Partially corrected with adoption of a procurement policy.

Planned Action:

The District obtained a Uniform Guidance from New York State School Boards Association policy service. The policy was reviewed and approved by the Board of Education; however, the NYSSBA policy that was provided is not as comprehensive as others that are available. It was suggested by the auditor to the

Association of School Business Officials policy template since this version is more comprehensive. The District has downloaded the ASBO version of the Uniform Guidance Policy and has started the process to edit the template for local board review, reading and adoption required written policies and procedures as required by the OMB's Uniform Guidance.

Contact Responsible:

Robert Berson, Superintendent

Anticipated Date of Completion:

April 1, 2021

Finding: Other Matters

2014-02 Segregation of Duties

Planned Action:

The District is working with the Board of Education to develop policy to address the segregation of duties without adding additional staff. The District engage in additional cross-training within the business office to assist with segregation of duties, as well as providing the staff experience in other positions in the event of a long-term absence.

Contact Responsible:

Robert Berson, Superintendent

Anticipated Date of Completion:

April 1, 2021

Finding: Other Matters

2016-01 General Fund-Statutory Unassigned Fund Balance

Planned Action:

The District has decreased unassigned fund balance from 11.1% to 8.9% in 2018-19, to the current audited level of 5.2% for 2019-20. The District maintained a flat local tax levy for the 2020-2021 school year. The District will continue these efforts into the next school year; however, the prospect of a twenty percent reduction in state aid for the next several years will make the District's efforts to reduce Unassigned Fund Balance unnecessary.

Contact Responsible:

Robert Berson, Superintendent

Anticipated Date of Completion:

June 30, 2021

Finding: Other Matters

Qualified Opinion-Extra-Classroom Activity Fund Financial Statements

Planned Action:

The extra-classroom account treasurer and extra-classroom advisors will implement the regulations and procedures as stated in the 2019 Revised version of “The Safeguarding, Accounting, And Auditing of Extra-classroom Activity Funds.”

Contact Responsible:

Robert Berson, Superintendent

Anticipated Date of Completion:

June 30, 2021

Sincerely,

A handwritten signature in black ink, appearing to be 'R. Berson', written in a cursive style.

Robert Berson
Superintendent of Schools

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