

Onondaga Central School District

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January 31, 2019

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Unit Name: Onondaga Central School District
Audit Report Title: Report of Examination
Audit Report Number: 2018M-181

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To Whom It May Concern:

For each recommendation included in the audit report for the Onondaga Central School District, the following are our corrective actions to be taken or proposed.

Margaret Hart

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CPSE Chairperson
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Audit Recommendation

Adopt annual budgets that contain realistic estimates for appropriations based on historical or other known factors.

Jacquelyn Elias

CSE Chairperson
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Implementation Plan of Action

For the 2019-2020 budget the district will use realistic estimates for developing the budget. The District will use historical data based on previous year expenditures. The District will also use the Office of the State Comptroller "Open Book New York" for trend reports to help to generate realistic estimates. While keeping our budget realistic, the District must be mindful of the need to provide for unforeseen expenditures as well.

Jason Czarny

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Implementation Date

January 1, 2019

Person Responsible for Implementation

Business Administrator

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The Onondaga Central School Community Challenges individual maximum potential, prides itself on Success and prepares contributing Citizens for life.

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Audit Recommendation

Continue to review and assess the reserve funds for reasonableness and ensure that the District's unrestricted fund balance stays within the statutory limit.

Implementation Plan of Action

The District has had a Reserve Plan in place since 2013 that has been updated and approved by the Board of Education annually. The District will continue to assess the reserve plan annually in order to assure reasonableness.

Implementation Date

May 2019

Person Responsible for Implementation

Business Administrator

Audit Recommendation

Discontinue the practice of appropriating fund balance that is not used. If the District starts to accumulate excess fund balance, officials should use the surplus funds as a financing source for: funding one-time expenditures, funding needed reserves, paying off debt, and/or reducing District property taxes.

Implementation Plan of Action

The District will implement a fund balance projection, which will be reviewed at least quarterly. This tool will provide a more accurate estimate of fund balance availability. By maintaining this projection, the District will be better able to monitor and utilize surplus funds more efficiently.

Implementation Date

February 2019

Person Responsible for Implementation

Business Administrator

Audit Recommendation

Ensure accurate fuel delivery and inventory records are maintained and periodic fuel inventory reconciliations are performed, documented and reviewed.

Implementation Plan of Action

The District recently installed a new fuel monitoring system. Our transportation secretary manually enters the fuel deliveries into the system and the computer keeps track of current inventory and usage by user and vehicle. Monthly, the transportation secretary completes an inventory reconciliation for both gasoline and diesel. This will then be reviewed by the transportation dispatcher and filed for easy reference.

Implementation Date

October 2018

Person Responsible for Implementation

Transportation Secretary and Transportation Dispatcher

Audit Recommendation

Review fuel usage reports for reasonableness.

Implementation Plan of Action

The District recently installed a new fuel monitoring system. This system records all fuel usage by person and vehicle. Monthly the transportation secretary will generate a report and review the usage of the District for reasonableness. This will then be reviewed by the transportation dispatcher for reasonableness and filed for easy reference.

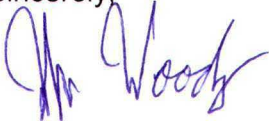
Implementation Date

January 2019

Person Responsible for Implementation

Transportation Secretary and Transportation Dispatcher

Sincerely,



Jennifer Woody

School Business Administrator