
PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT
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Office of Business and Finance

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Richard Cunningham
Assistant Superintendent for Business

November 12, 2019

MEMORANDUM

TO: Dr. Lorna R. Lewis
Superintendent of Schools

FROM: Richard Cunningham
Assistant Superintendent for Business

RE: External Audit Corrective Action Plan for Year Ending June 30, 2019

At the October 7, 2019 meeting of the Board of Education, our external auditing firm, R.S. Abrams & Co., LLP presented the results of their annual audit for the period July 1, 2018 through June 30, 2019. In addition to the financial statements, the auditors also presented the findings in their management letter. Following is a response to the items contained in the management letter:

REOCCURRING FINDINGS AND RECOMMENDATIONS

EXTRACLASSROOM

Audit Recommendation # 1
Cash Receipts

We recommend that ECAF Central Treasurers and advisors:

- A. deposit monies in appropriate bank accounts prior to the close of the school week as per Board of Education Policy # 5530: Petty Cash Funds and Cash in School Buildings in order to properly secure funds, and
- B. pre-numbered tickets be issued to allow a reconciliation of tickets sold to funds received and deposited.

Implementation Plan of Action(s):

Internal Auditors will be tasked to provide additional training for ECAF Central Treasurers and advisors. The ECAF Auditor, under the supervision of the school principal, will periodically check school safes to check for funds waiting for deposit. The ECAF Auditor will also monitor procedures such as the pre-numbering of tickets for those events that require admissions fees and the use of profit-and loss statements for fund raising sales.

Implementation Date:

October 2019 through June 2020

Person(s) Responsible for Implementation:

ECAF Auditor
School Principals
Richard Cunningham; Assistant Superintendent for Business
Jennifer Segui; Assistant Business Administrator

Audit Recommendation # 2
Cash Disbursements

We recommend that ECAF Central Treasurers and advisors:

- A. ensure that all invoices are stamped “paid” prior to payment to avoid a potential duplicate payment, and
- B. ensure that the central treasurer’s signature is on the treasurer’s receipts.

Implementation Plan of Action(s):

Internal Auditors will be tasked to provide additional training for ECAF Central Treasurers and advisors. The ECAF Auditor will spot check the work papers of ECAF Treasurers on a periodic basis.

Implementation Date:

October 2019 through June 2020

Person(s) Responsible for Implementation:

ECAF Auditor
School Principals
Richard Cunningham; Assistant Superintendent for Business
Jennifer Segui; Assistant Business Administrator

Audit Recommendation # 3
Charters

We recommend all clubs have approved charters listing student officers and purpose of the club on file, as well as the principal's signature.

Implementation Plan of Action(s):

School principals will be responsible for forwarding club charters to the Board of Education for review and acceptance each Fall and that the charters are properly completed.

Implementation Date:

November/December 2019

Person(s) Responsible for Implementation:

ECAF Auditor
School Principals