
PLAINVIEW-OLD BETHPAGE CENTRAL SCHOOL DISTRICT
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October 18, 2024

*Dr. Christopher Dillon
Assistant Superintendent for Business*

MEMORANDUM

**TO: Dr. Mary O'Meara
Superintendent of Schools**

**FROM: Dr. Christopher Dillon
Assistant Superintendent for Business**

**RE: External Audit Corrective Action Plan for Year Ending
June 30, 2024**

At the October 17, 2024, Audit Committee our external auditing firm, R.S. Abrams & Co., LLP, presented the results of their annual audit for the period July 1, 2023 through June 30, 2024. In addition to the financial statements, the auditors presented the findings in their management letter. This will also be presented and approved at the Board of Education meeting on October 28th, 2024. Following is a response to the items contained in the management letter:

STATUS OF PRIOR YEAR RECOMMENDATIONS

SCHOOL LUNCH FUND BALANCE

Fund Balance

During the previous year's audit, we noted on June 30, 2023, the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$310,487. We recommend the district create a plan to submit to the New York State Office of Child Nutrition to take the necessary steps to utilize the excess portion of this fund balance in the school lunch operations.

Implementation Plan of Action(s): The District purchased kitchen equipment and serving lines in the 2023-2024 school year to reduce the excess fund balance from the Lunch Fund.

Completion Date: June 2024

Status: Completed and closed out

CURRENT YEAR RECOMMENDATIONS:

No findings or recommendations