




Horseheads Central School District

Encl. 10, 17
Nov. 18, 2010

Superintendent's Office
One Raider Lane • Horseheads, NY 14845
(607) 739-5601, x4201 • Fax (607) 795-2405

TO: Board of Education

FROM: Ralph Marino, Jr., Ed. D.
Superintendent of Schools 

DATE: November 18, 2010

RE: Corrective Action Plan – Financial Statements

Below is the Corrective Action Plan (CAP) for the Audited Financial Statements (FS) ending June 30, 2010:

Page 47 – 2010-1 Finding: The School Business Administrator has elected to retire effective December 31, 2010. At the October 28, 2010 Board of Education meeting, the following was approved:

- 1) GST BOCES as Purchasing Agent until 6/30/11
- 2) GST BOCES as Supervisor of Accounting until 6/30/11
- 3) GST BOCES as Shared Business Office Support until 6/30/11
- 4) Superintendent of Schools as Acting School Business Administrator until 6/30/11

Page 48 – 2010-2 Finding: The District acknowledges the excess unreserved fund balance and has established several designations for future expenditures that will bring the District into compliance. For the 2010-11 school year, the District has designated \$2.9 million from unreserved fund balance to maintain programs and services for students.

With kind regards.

C: Linda Klievoneit, District Treasurer
Jessica Lawrence, Internal Auditor
Gerald Archibald, External Auditor
Gene Cvik, CBO Controller

RM/had

Quality Education for All


The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.



Horseheads Central School District

Superintendent's Office
One Raider Lane • Horseheads, NY 14845
(607) 739-5601, x4201 • Fax (607) 795-2405

TO: Board of Education

FROM: Ralph Marino, Jr., Ed. D. 
Superintendent of Schools

DATE: November 18, 2010

RE: Corrective Action Plan – Management Letter

Below is the Corrective Action Plan (CAP) for the Management Letter (ML) ending June 30, 2010:

Page 1 B.1: The School Business Administrator has elected to retire effective December 31, 2010. At the October 28, 2010 Board of Education meeting, the following was approved:

- 1) GST BOCES as Purchasing Agent until June 30, 2011
- 2) GST BOCES as Supervisor of Accounting until June 30, 2011
- 3) GST BOCES as Shared Business Office Support until June 30, 2011
- 4) Superintendent of Schools as Acting School Business Administrator until June 30, 2011

Page 3 B.2: The Board of Education's Policy Subcommittee will review and amend its capital assets disposal policy by March 31, 2011. The Board of Education will seek assistance from its legal counsel and the NYS School Boards Association's Legal Policy Services.

With kind regards.

C: Linda Klievoneit, District Treasurer
Jessica Lawrence, Internal Auditor
Gerald Archibald, External Auditor
Gene Cvik, CBO Controller

RM/had

Quality Education for All

The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.




Horseheads Central School District

Superintendent's Office

One Raider Lane • Horseheads, NY 14845
(607) 739-5601, x4201 • Fax (607) 795-2405

TO: Board of Education

FROM: Ralph Marino, Jr., Ed. D. 
Superintendent of Schools

DATE: November 18, 2010

RE: Corrective Action Plan – Extraclassroom Activity Funds

Below is the Corrective Action Plan (CAP) for the Extraclassroom Activity (ECA) Funds ending June 30, 2010:

Page 2 B.1: The High School Principal, Middle School Principal, and Director of Physical Education and Athletics will meet with their respective Central Treasurer's to establish segregation of incompatible duties when it comes to extraclassroom activities and report back to the BOE's Audit Committee by February 1, 2011.

Page 3 B.2: This finding will be shared with the High School Principal, the Middle School Principal, the Director of Physical Education and Athletics, and the Central Treasurers and the proper cash receipt collection procedures will be implemented to ensure compliance. They will report back to the BOE Audit Committee by February 1, 2011.

Page 4 B.3: This finding will be shared with the High School Principal, the Middle School Principal, the Director of Physical Education and Athletics, and the Central Treasurers and the proper disbursement procedures and documentation will be implemented to ensure compliance. They will report back to the BOE Audit Committee by February 1, 2011.

Page 4 B.4: The Middle School Principal and Middle School Central Treasurer will work with the District Treasurer to reclassify the Middle School student funds account as an account within the Trust and Agency funds of the District, and report back to the BOE's Audit Committee by February 1, 2011.

Page 5 B.5: The Central Treasurers will verify that all beginning balances agree with prior period audit reports. They will report back to the BOE Audit Committee by February 1, 2011.

With kind regards.

(over)

Quality Education for All

The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.

C: Linda Klievoneit, District Treasurer
Karen Donahue, High School Principal
Carl Guidotti, Middle School Principal
Scott Williams, Director of Physical Education and Athletics
Danielle Collier, High School Central Treasurer
Nancy Simons, Middle School Central Treasurer
Tim Seifert, Athletic Accounts Treasurer
Jessica Lawrence, Internal Auditor
Gerald Archibald, External Auditor
Gene Cvik, CBO Controller

RM/had