




# Horseheads Central School District

Encl. #10.09  
December 15, 2011

**Business Office**  
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TO: Board of Education

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

DATE: December 15, 2011

RE: Corrective Action Plan – Management Letter

Below is the Corrective Action Plan (CAP) for the Management Letter (ML) ending June 30, 2011.

Page 1 B.1: The District acknowledges the need to make a complete and successful conversion to the new capital asset software system. This is already taking place. The District will seek outside assistance if necessary to ensure completion.

Page 2 B.2: The District will provide the Actuary with actual contribution data to give greater accuracy to the OPEB liability figure.

Page 3 B.3: The District will review and reconcile fund balance accounts on a quarterly basis to ensure proper reporting.

With kind regards.

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

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## 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.