



**BEACON CITY SCHOOL DISTRICT  
ADMINISTRATIVE OFFICES**

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**Ms. Ann Marie Quartironi**  
*Deputy Superintendent*

**Dr. Matthew Landahl**  
*Superintendent of Schools*

**Management Letter Corrective Action Plan – 6/30/2023**

**General Comments**

1. In the future, we will prepare a checklist of things needed to close each fund including all supporting documentation that is needed for the audit. The Treasurer will reach out to other departments for information if needed and organize all information together for the auditors. **(We will begin developing the process to be completed before June 30, 2024.)**

**Fixed Assets**

1. We have reached out to Questar III BOCES to utilize their coser for an Asset Management System to review our inventory records and update things when needed. We will review our accounting records for new leases and SBITA agreements when they begin and add them to the spreadsheets created so we have the information together for the audit. **(We are awaiting a quote from Questar III BOCES to begin the fixed asset program and plan to have it up and running for the 2023-24 school year.)**

**Cash Log**

1. We will begin using our cash receipt log in our bank reconciliation process going forward. **(January 1, 2024)**

**Permissions**

1. We had two employees that changed job responsibilities in the Business Office during the school year. We will run the permissions report and make sure that each employee only has the rights they need to perform their job. **(Completed 12/31/2023.)**

**General Fund**

1. We realize that we have more than 4% unreserved, undesignated fund balance at June 30<sup>th</sup>. We did review our current reserves and increased them where we could. We planned to have an additional amount in unappropriated fund balance this year because of the increase in supplies and materials and an increase in utility costs.
2. Our tax collector sent several emails to the City of Beacon in July and August asking for the payment of taxes with no response from them. Going forward, the tax

collector will let the Deputy Superintendent know if we have not received payment and they will reach out to the City Administrator directly. **(Will reach out to the City Administrator at the beginning of August 2024)**

### **Federal Fund**

1. In preparing for the audit, we made some additional adjustments to expenditures in the Special Aid fund. In doing so, we did not record the corresponding receivable to make the revenue and expenditures equal. Going forward, we will develop a reconciliation process so this type of error doesn't continue. **(We will prepare a process for 2023-24 audit.)**
2. We reviewed the process of recording the District's share of the Summer Handicapped Program and realized why the transfer amount we recorded was incorrect. Going forward we have a better understanding of the process and will record the correct transfer amount in the 2023-24 school year.

### **Cafeteria Fund**

1. There were many new Federal and State revenue streams this past school year in the School Lunch fund and there was some confusion as how they should be recorded. We will review the School Lunch revenue and compare it to the reports generated by New York State to ensure that they are recorded properly. **(We will implement during 2023-24 audit.)**
2. During the last few years of COVID, all meals were free and we did not have to perform this process. Since students paid for meals during the 2022-23 school year, we missed this adjustment. We will make sure that this entry is recorded in the 2023-24 school year.

### **Capital Fund**

1. We recorded Bond Anticipation Notes in the general fund instead of the capital fund because the note was to pay for our capital project expenditures. We will ensure that any future BAN's are recorded in the correct fund at the end of the fiscal year.
2. We have discussed this finding with our Director of Facilities and our Capital Project consultant and we will develop a procedure to ensure that incidental costs are allocated correctly to individual project budget codes. **(We will develop a plan so we can utilize it for the 2023-24 school year.)**

### **Extra classroom Activity Fund**

1. We reviewed the list of clubs included in the Extra classroom Activity Fund and determined that the Sports team accounts should not be included as they do not have student officers. We are developing a plan with the Athletic Director to remove the clubs from the Extra classroom Fund and include them in the general fund. This will happen sometime during the 2022-23 school year and they will not be included in the Extra classroom fund at June 30, 2024

## Cash Disbursements

1. We will be more diligent to have forms approved before they are processed for payment and to also ensure that the approval sign offs are legible and be identified to certain individuals. **(Completed 12/31/2023.)**