



**BEACON CITY SCHOOL DISTRICT  
ADMINISTRATIVE OFFICES**

10 Education Drive  
Beacon, New York 12508  
845-838-6900 phone  
845-838-6905 fax

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

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

## Management Letter Corrective Action Plan – 6/30/2022

### 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. We acknowledge that there were several payments that were not recorded as an accounts payable at June 30, 2022. Some were a result of purchase orders being rolled over into the subsequent year when they should have been recorded as accounts payable and some were invoices and receiving copies that were received in the business office very late. We will review with the accounts payable clerk to ensure that they understand when purchase orders should be rolled over and when they should be liquidated and recorded as an accounts payable. We will also work with the individual schools and departments to have orders entered earlier and ensure that they send invoices and receiving copies to the Business Office in a timelier manner so they can be processed quicker.

### Federal Fund

1. The Business Office staff records all items that they receive or know about. The departments responsible for the administration of the grants may not realize that we need to receive things in a timely manner and that there is a cut off point for us to prepare reports for the audit. Our goal is to work with all departments responsible for grant administration and ensure that they understand what the Business Office needs to process items at year end and to train staff to know what items they need to communicate with the Business Office in a timely manner.

### Extra classroom Activity Fund

1. Our business office staff person responsible for Student accounts was out of work due to illness for a significant part of the beginning of the school year. We also realized that there were many new club advisors during the 2021-22 school year.

Going forward, we will ensure that our club advisors know their account balances so that they don't spend more than their individual club account.

### Cash Disbursements

1. We will educate all staff that are able to process purchase requisitions electronically and ensure that they understand that a purchase order must be completed prior to ordering. We should not be preparing a purchase order after the item has been ordered from a vendor.

### Encumbrances

1. We hired a new staff person for accounts payable that started in the Fall of 2021. They have done a great job getting the orders processed. We did realize that we needed to have additional training about encumbrances and when they should be rolled over into the new school year and when they should be liquidated and recorded as an accounts payable. While we were working with NVision, we were able to provide some additional training to further explain the process. We will perform a full review and reconciliation at the end of the 2022-23 school year of all outstanding encumbrances and determine if they should be rolled over or recorded as an accounts payable.