

Albion Central School District						
Corrective Action Plan Matrix Pertaining to District Audit						
10/20/21						
Fiscal Year Audited	Audit Type	Identified Weakness	Recommendation	Corrective Action	Lead Responsibility	Status
2020-21	Basic Financial Statements	As of June 30, 2021 the District's unassigned fund balance exceeded the four percent (4%) maximum limit allowable by Section 1318(a)(1) of the Real Property Tax Law by \$17,326,133. We recommend the District make every effort to monitor fund balance to comply with Section 1318(a)(1) of the Real Property Tax Law.	N/A	The District intends to use unappropriated fund balance as a method to fund our Capital Project. The District also just completed a Reserve Plan which will help monitor and control our unassigned fund balance moving forward.	Rick Recckio II	Complete
	Basic Financial Statements	During the course of our examination, we were unable to trace the Point of Sale System Breakfast Entry to supporting documentation since food service employees used clickers for the students when they passed through for their breakfast meal.	We recommend the District implement procedures to have proper documentation supporting the counts for breakfast meals.	The District is no longer using clickers. We are either delivery to the classroom or the students are coming through the line for grab and go lunches.	Rick Recckio II	Complete