

Albion Central School District
Corrective Action Plan Matrix Pertaining to District Audit
10/20/2021

| 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 |
| 2020-21 | 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 |