

Elba Central School
Ned Dale
Superintendent



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October 9, 2020

New York State Education Department
Office of Audit Services
524 Education Building
Albany, New York 12234

To Whom It May Concern:

The Board of Education of the Elba Central School has corrected the audit findings as follows:

Segregation of Duties:

Contact Person: Ned Dale, Superintendent

- The will continue to analyze the Business Office processes to develop additional mitigating controls allowed with minimal staff.
- Continued independent review of payroll change reports.
- Continued independent review of vendor change reports.
- Continued independent review of bank reconciliations.
- Continued independent review of monthly journal entries.
- Continued accounting support provided by an independent third party.

School Lunch Fund:

Contact: Lisa Penna, District Treasurer

- We will continue to monitor the School Lunch program and develop cost containments and revenue enhancement measurers to sustain the financial integrity of the program.

Payroll

Contact: Lisa Penna, District Treasurer

- District will retain necessary absence AESOP reports for 7 years and be made available for auditor review.

Disbursements

Contact: Lisa Penna, District Treasurer

- The Deputy Treasurer will ensure purchase orders are issued when required.

Should there be any questions concerning the above actions please feel free to contact us.

Ned Dale
Superintendent

Lisa Penna
District Treasurer

cc NYS Office of the State Comptroller

We will create a respectful, safe, and engaging environment which will empower and inspire our students to be continuous learners who are challenged to succeed.