



# Elba Central School

## *Home of the Lancers*

September 21, 2021

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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 all of the following audit findings immediately for the 2021 2022 school year:

Segregation of Duties: Contact Person: Gretchen Rosales, Superintendent

- The will continue to analyze the Business Office processes to develop additional mitigating controls allowed with minimal staff immediately.
- 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 immediately.

School Lunch Meal Counts: Contact: Lisa Penna, District Treasurer

District will reconcile the number of meals served to the amount claimed to ensure that we can properly support claims for meal reimbursement immediately. This deficiency was as a result of the pandemic meal pick up, and was difficult to track.

Disbursements: Contact: Lisa Penna, District Treasurer

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

Federal Programs: Contact: Lisa Penna, District Treasurer

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.

The Business Office and the Program Coordinators will enhance current procedures into a procedure manual that is consistent with the federal compliance requirements for the respective programs for the 2021-22 school year.

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

Gretchen Rosales, Superintendent

Lisa Penna, District Treasurer