

TO: Jeffrey P. Simons, Superintendent of Schools  
FROM: Larry Edson, Assistant Superintendent for School Business  
Finance  
DATE: October 2, 2018  
RE: **Corrective Action Plan as Required by Comptroller's  
Five-Point Plan for Independent Audit for the Year Ending  
June 30, 2018**

Attached for your review is a corrective action plan for the recommendations submitted as part of the independent audit for the year ended June 30, 2018. Approval of the corrective action plan is required by the Board of Education under the New York State Comptroller's Five-Point Plan. The corrective action plan was discussed with the Finance & Audit Committee at its meeting on September 27, 2018

#### RESOLUTION

Resolved, the Board of Education of the East Greenbush Central School District accepts and approves a corrective action plan for the recommendations submitted by the auditor on the Schedule of Findings and Questioned Costs within the financial statements for the year ended June 30, 2018 and to authorize the Superintendent or designee to execute the plan.

Motion: Ms. Taylor  
Second: Ms. Curtin  
Ayes: 9 Nays: 0 Abstentions: 0

EAST GREENBUSH CENTRAL SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN – INDEPENDENT AUDIT  
FOR THE YEAR ENDING JUNE 30, 2018

**Schedule of Findings and Questioned Costs - Independent Audit**

The independent auditors use the Schedule of Findings and Questioned Costs to make recommendations to the Board of Education that will strengthen financial operations or internal controls of the school district over federal funds. The Comptroller’s Five-Point Plan requires a formal, written corrective action plan.

The corrective action plan listed below indicates how the District will address each of the items listed in the Schedule of Findings and Questioned Costs:

**School Food Service Free & Reduced Meal Applications**

<b>Recommendation</b>	<b>Action Taken or Planned</b>
The auditors found two instances where students were approved for free lunch when their reported income exceeded guidelines. While the amount of federal reimbursement was immaterial, the auditors recommended closer attention, possibly including staff training should be given to the application approval process.	As an additional level of control, the treasurer will compare an annual eligibility report to the physical free and reduced meal applications. The Food Service Manager will review State guidelines for proper processing of applications.