



# Saranac Central School District

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May 18, 2021

Julie Landcastle, Chief Examiner  
Statewide Audit  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

RE: Corrective Action Plan for School District Website Audit

Dear Ms. Landcastle:

On behalf of the Saranac Central School District, this letter serves as the District's corrective action plan to the School District Website audit, Report of Examination S9-19-30, for the audit period July 1, 2018, through June 30, 2019. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

## Audit Recommendation #1

Should provide further transparency by posting budget-to-actual results to the website.

## Implementation Plan of Action

Budget to actual results are currently posted to our website under the financial reports tab. These reports include all the financial statements, for each fund, including finalized general fund revenues, expenditures, and variance explanations for a given school year. Each of the financial statements also compare 2 years of both actual revenues and expenditures and provide fund balance details. Any future potential impacts to the District's finances are also outlined for transparency. These reports are posted, after being approved by the Board of Education every October, and go back to the 2008-09 school year. They have also been audited by an external Certified Public Accounting firm verifying the final results.

## Implementation Date

Completed in October of each school year.

## Person Responsible for Implementation

Business Manager

## Audit Recommendation #2

Must ensure a comprehensive property tax report card is posted to the website that accurately reflects the District's financial status.

## Implementation Plan of Action

The District has the comprehensive property tax report card posted on the website with the 2019-20 budget documents. All District fund balance reserves, for the general fund, are in this report, including the reserve for debt. The Saranac CSD uses the Debt Service Fund for the intended purpose and does not include the fund balance carried in this fund on the property tax report card. The District also does

not include fund balances carried in the Special Revenue Funds or the Capital Project Fund as all of these fund balances are restricted to specific uses inside of their separate funds and not for use in the General Fund.

Implementation Date

Completed in April each school year after adoption by the Board of Education.

Person Responsible for Implementation

Business Manager

Audit Recommendation #3

Should post the multiyear financial plan to the website to help residents, taxpayers and the public see the impact of fiscal decisions.

Implementation Plan of Action

This process and practice will be discussed with the Board of Education. If it is decided that this would be a beneficial practice for the school community of Saranac Central School District the plan would be created, adopted by the Board, and posted on the website.

Implementation Date

None at this time.

Audit Recommendation #4

Should post all CAPs to the website and ensure the CAP addresses all audit findings.

Implementation Plan of Action

The separate 2017-18 external audit corrective action plan was accidentally not posted. Once it was brought to our attention it was immediately posted to the District website. The external auditors had one recommendation for this school year and a shorter corrective action plan was included, on page 70, in the 2017-18 annual financial report posted under the financial reports tab.

Implementation Date

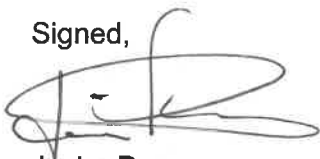
January 16, 2020.

Person Responsible for Implementation

Business Manager

The Saranac Central School District is appreciative of the feedback gained from this audit process. We have always and will continue to strive for a transparent and easily understood budget process for our community. We will continue to work with all stakeholders to ensure that they are represented in the creation of current and future school budgets. We understand and expect that this is a process that is only strengthened by its transparency.

Signed,

A handwritten signature in black ink, appearing to read 'Javier Perez', with a stylized flourish at the end.

Javier Perez  
Superintendent of Schools