



# Saranac Central School District

PO Box 8, Saranac, New York 12981~Tel: (518) 565-5600~Fax: (518) 565-5617



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 Transparency 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 (Global) Transparency audit, Report of Examination 2021-MS-1. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

## Audit Recommendation #1

Must ensure a comprehensive original board-adopted budget posted to the website includes appended information, as required.

## Implementation Plan of Action

Per the audit, page 13, the District complied with this requirement.

## Implementation Date

Completed each school year in April.

## Person Responsible for Implementation

Business Manager

## Audit Recommendation #2

Should post to the website or provide further transparency by posting comprehensive budget-to-actual results in a website location easy to access by the public.

## 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 #3

Must ensure that the final annual budget is posted as required to the website and should ensure the document is comprehensive.

Implementation Plan of Action

Per the audit, page 13, the District complied with this requirement.

Implementation Date

Completed each school year after taxpayer approval.

Person Responsible for Implementation

Business Manager

Audit Recommendation #4

Must post a board-adopted comprehensive multiyear financial plan, or should prepare, adopt and post a comprehensive 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 #5

Must post external audit reports and CAPs to the website, and should post all external and internal audit reports and CAPs in a transparent location.

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. All audits and CAPs are posted in a transparent location under the financial reports tab on the District's website.

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 dark ink, appearing to read 'Javier Perez', with a long horizontal flourish extending to the right.

Javier Perez  
Superintendent of Schools

