

**Byron-Bergen CSD
2023-24 External Audit
Corrective Action Plan**

**Anticipated Action
Needed to Complete/
Completion Date**

Management Letter Comments	Resolution	Action to Date	Anticipated Action Needed to Complete/ Completion Date
1 The unassigned fund balance in the general fund was approximately \$1,263,000 at June 30, 2024 and represents 4.6% of the 2025 budget. The statutory limit as stated in property tax law is 4% of the ensuing year's expenditure budget. The District intends to use these funds to offset any shortfalls in 2025, with any excess being funded into reserves in accordance with the District's long-range plan.	The District intends to utilize these excess funds to continue to provide academic support for learning loss, social/emotional support, replacement of technology and renovation of school facilities to provide a safer environment for staff and students. Excess funds will be added to reserves in accordance with the District's long-range plan.	Funds have been utilized to provide academic support for learning loss, social/emotional support and provide summer school for grades 9 -12 at GVEP BOCES. ESY students have attended summer school in person at a facility which best suited their needs. In addition, the District has replaced 145 Desktop computers due to the implementation of Windows 11 and purchased 15 new ViewSonic Boards. The District will be continuing to provide academic support, social/emotional support, ESY summer school, as well as, purchasing additional ViewSonic Boards for every classroom.	June 30, 2025
2 In accordance with regulations of the New York State Education Department, fund balance in the food service fund should not exceed three months' average expenditures, as defined, at any time. As a result of COVID-related shutdowns and additional funding, the District exceeded this limit at year end. During 2024, District management submitted a plan to the Child Nutrition Program Administration detailing its plan to use the excess balance. Although the District did spend \$95,000 on cafeteria equipment in 2024, at June 30, 2023, fund balance in the food service fund remained in excess of the required amount. We suggest management to continue to use excess fund balance in accordance with its plan. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment.	To use excess balance towards improving the quality of food and purchasing of supplies, services and equipment. The cost of food has increased significantly due to inflation and the shortage of some products. The District anticipates a significant increase in labor costs once contract negotiations are completed. In addition, the District has not increased meal prices for the past four years and will not be increasing student meal prices for the 2024-25 school year.	Utilizing funds to pay food, supply and labor costs. Purchased new cafeteria tables for the Elementary cafeteria. Did not increase student meal prices.	June 30, 2025
3 As outlined in the New York State Education department's 2019 Manual, <i>The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds</i> , one of the main purposes of extraclassroom activities is to provide the District with an opportunity to teach pupils basic bookkeeping procedures through participation in handling funds and maintaining appropriate records. In the current year, we noted three student ledgers for clubs whose records did not agree to the central treasurer's records. All student treasurers should be maintaining accurate ledgers on a continual basis. It is our understanding that the central treasurer intends to implement stronger controls surrounding student ledgers during 2024-25.	The central treasurer will be working with extraclassroom advisors and students to provide additional training. In addition to the training, the central treasurer will be closely monitoring students as they work on their ledgers to ensure that all transactions are being captured in a timely manner.	All extraclassroom advisors have been contacted and the problem identified. Methods of ensuring that student ledgers are continuously up to date and in agreement with the central treasurers records were discussed.	June 30, 2025