

# Rockville Centre Union Free School District

## CORRECTIVE ACTION PLAN

To: William H. Johnson, Ed.D., Superintendent of Schools  
Board of Education Rockville Centre UFSD

From: Robert Bartels *RB*

Subject: Corrective Action Plan for Management Letter Comments related to  
Financial Statements for the year ended June 30, 2019

Date: January 22, 2020

The Management Letter submitted by EFPR GROUP, CPAs contained comments and recommendations based upon observations made during their audit. These recommendations have been thoroughly reviewed and responses and corrective actions identified as necessary. Each of those responses and corrective actions is listed in detail below following the audit findings as they were presented in the report. Numbers have been assigned to each of the recommendations to assist in future discussions and reports on the status of these findings and corrective actions. It should be noted that the auditors did not identify any material weaknesses. It should also be noted that while all of the audit recommendations would add additional controls, there will always be additional controls to be recommended. Each recommendation has been reviewed and responded to as deemed appropriate by the business office.

### Accounting for Leases

#### 1. Recommendation

It was recommended that the district gain an understanding of GASB Statement No. 87 – “Leases” which becomes effective for the District’s fiscal year beginning July 1, 2020.

#### Response

Agreed. The Assistant to the Assistant Superintendent will work with the district’s auditors to gain an understanding of GASB Statement No. 87.

#### Person Responsible for Implementation:

Assistant to the Assistant Superintendent for Business.

## Extraclassroom Activity Funds

### 2. Recommendation

It was recommended that club accounts at the high school and middle school which had been inactive during the school year be reviewed and a determination made as to whether these accounts should be closed.

### Response

The Assistant to the Assistant Superintendent has notified the Central Treasurers at the high school and middle school of this finding, and requested that each club advisor be notified of the inactivity. Going forward, at the end of the school year, each club will document the reasons for inactivity and all inactive clubs will be closed if needed.

### Person Responsible for Implementation:

Assistant to the Assistant Superintendent for Business.