



Clark J. Godshall, Ed.D.
District Superintendent

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**TO: Board of Education
Dr. Clark Godshall, District Superintendent**

REF: Response to June 30, 2018 Management Letter

The following comments will address remedial action on the recommendations from our independent external auditor:

Employee Health Insurance Premium:

While a multi-year plan has been devised and implemented to return past collected premiums to the General Fund, in addition going forward each year's collected premiums will go to the General Fund in that same respective year. The current balances will be reduced.

Adult and Continuing Education:

The BOCES will continue to monitor the adult and continuing education programs to ensure program revenues are sufficient to cover expenditures.

Offsite Cash Collection:

We will reiterate to the Adult Education department our current policy which indicates that deposits need to be made at least weekly. The current policy will be evaluated and updated, if needed. Staff will be directed to make timely deposits.

Staffing Changes:

Beginning on October 1 the business office sent out payroll reports to each person who handles the grants. It was requested that they review and sign off or indicate any corrections that are needed. To date, some have been sent back and payroll corrections were made. A second request was sent for those that are outstanding. This practice will be done each month.

Capital Projects:

A resolution will be sent to the Board of Education for approval to transfer the excess funds to new capital projects.

Respectfully submitted,

Melanie A. Conley
Director of Business Services
October 9, 2018

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