

August 30, 2016

Office of the State Comptroller  
Division of Local Government & School Accountability  
PSU-CAP Submission  
110 State Street, 12<sup>th</sup> Floor  
Albany, New York 12236

To Whom It May Concern:

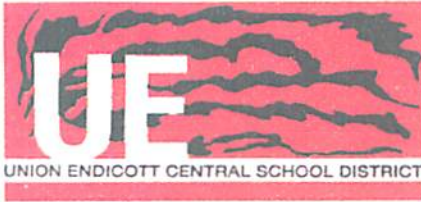
The following documents are attached for your review:

- Union-Endicott CSD Corrective Action Plan for Comptroller's Audit Report (2016M-100)
- Certified Board Resolution

Please contact me if you have any questions or need additional information.

Sincerely,

Mrs. Nicole Wolfe  
Assistant Superintendent for Business & Elementary Education  
Union-Endicott CSD  
607-757-2114  
[nwolfe@uek12.org](mailto:nwolfe@uek12.org)



Susan E. Reif, District Clerk  
Union-Endicott Central School District  
1100 East Main Street, Endicott, New York 13760  
Telephone (607) 757-2111 Fax (607) 757-2809

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110 State Street, 12<sup>th</sup> Floor  
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To Whom It May Concern:

I, Susan E. Reif, District Clerk, do hereby certify that this is a true and exact copy of **Resolution #16-8-G50** which was presented and adopted unanimously by the Board of Education of the Union-Endicott Central School District at their Regular Meeting held on Monday, August 29, 2016.

**16-8-G50** Resolved, upon the recommendation of the Audit Committee, the Superintendent of Schools and the Assistant Superintendent for Business & Elementary Education, that the Board of Education accept the **Corrective Action Plan for the Comptroller's Audit Report** dated June 30, 2016, as attached hereto.

Sincerely,

Susan E. Reif  
District Clerk



August 30, 2016

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District Name: Union Endicott Central School District  
Audit Report Title: Financial Management  
Audit Report Number: 2016M-100

To Whom It May Concern:

On behalf of the Union Endicott Central School District, the following corrective actions are proposed for the audit referenced above:

**Audit Recommendation #1:** Discontinue the practice of adopting budgets with the appropriation of fund balance that will not be used.

**Implementation Plan of Action:** Appropriated fund balance will be reviewed annually. For the 2016-17 budget it was decreased by \$200,000 to \$1,775,000. The district will continue to evaluate the levels and gradually decrease the appropriated fund balance over time.

**Implementation Date:** The planned implementation timeframe has already started with the 2016-17 budget and ongoing thereafter.

**Persons Responsible for implementation:** The District administration and Board of Education will be responsible for carrying out these corrective actions.

**Audit Recommendation #2:** Review all reserve balances and transfer excess funds to unrestricted fund balance, where allowed by law, or other reserves established and maintained in compliance with statutory directives.

**Implementation Plan of Action:** The district will review reserve balances throughout the year and annually to determine appropriate funding levels. The district will review actual budget performance and use of long-range planning to help manage reserve balances.

**Implementation Date:** The planned implementation timeframe is during the 2016-17 school year and ongoing thereafter.

**Persons Responsible for implementation:** The District administration and Board of Education will be responsible for carrying out these corrective actions.

**Audit Recommendation #3:** Reduce the amount of unappropriated fund balance, as appropriate, and use the excess funds in a manner that benefits District residents.

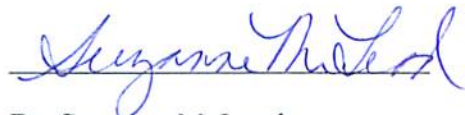
**Implementation Plan of Action:** The Board of Education will continue to provide fiscal oversight throughout the budget process and during the year. This will include a regular review of revenue and expenditure projections and long-range planning including fund balance and reserve planning. If excess funds are available, the district will consider funding one-time expenditures, fund needed reserves and/or consider reducing property taxes. For example in 2016-17, the district has funded one-time expenditures by reopening one of their school buildings.

**Implementation Date:** The planned implementation timeframe is during the 2016-17 school year and ongoing thereafter.

**Persons Responsible for implementation:** The Board of Education will be responsible for carrying out these corrective actions.

If you have any questions or need additional information, please feel free to contact us.

Sincerely,



Dr. Suzanne McLeod  
Superintendent of Schools



Mr. John Cornick  
Board of Education President