



# WEST SENeca CENTRAL SCHOOL DISTRICT

Administrative Offices • 675 Potters Road • West Seneca, New York 14224-2683  
Telephone: 716.677.3100 • Facsimile: 716.677.3104

Matthew J. Bystrak  
Superintendent of Schools

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

To Whom It May Concern:

The following constitutes the West Seneca Central School District's Corrective Action Plan related to the Report of Examination Number 2019M-241 issued by your office entitled "Community Education." The Report of Examination covers the District's operation of the continuing education and before and after school programs during the period July 1, 2018 through November 18, 2019. The District acknowledges the auditor's findings, and for each recommendation included in the audit report, the following are the corrective actions taken or proposed.

### **Audit Recommendation #1**

*Ensure written policies and procedures are in place for reconciling program fees, overseeing third-party vendors and for collecting unpaid before and after school program fees.*

#### **Implementation Plan of Action**

As previously noted in our audit response letter, the District does maintain written procedures that serve as a guide for the processing of receipts for both the continuing education program, as well as the before and after school program. In addition, the department coordinator verbally discusses program operations quarterly with the advisory board, whose membership includes three Board of Education members. The District acknowledges, however, that formal policies do not exist and will work to develop them.

#### **Implementation Date**

The District through its annual review of the District policy manual, will ensure that an appropriate policy is developed during the 2020-21 school year.

#### **Person Responsible for Implementation**

The Board of Education is responsible for the adoption of appropriate policies. Recommendations for the policy will be the responsibility of the board policy committee.

**Audit Recommendation #2**

*Adopt written policies that address collecting unpaid before and after school program fees and allowing program participation for families with past-due balances.*

**Implementation Plan of Action**

Although the status of unpaid balances is regularly reviewed and efforts are made to minimize the amount of uncollected balances, the District acknowledges there is no current written policies to serve as a guide. The program director in conjunction with the advisory board will develop recommendations for written policies that will outline the appropriate steps to be taken to collect unpaid before and after school program fees.

**Implementation Date**

The District through its annual review of the District’s policy manual, will ensure that an appropriate policy is developed during the 2020-21 school year.

**Person Responsible for Implementation**

The Board of Education is responsible for the adoption of appropriate policies. Recommendations for the policy will be the responsibility of the board policy committee in consultation with the advisory board.

**Audit Recommendation #3**

*Approve, or appoint someone independent of the program to approve, all payment plan arrangements and accounts written off as uncollectible.*

**Implementation Plan of Action**

Although the status of past-due balances is regularly shared with a team of individuals to ensure that all collection efforts have been exhausted, the District acknowledges that there is currently no formal, independent action to approve all payment plan arrangements and accounts written off as uncollectible. The District will designate at its reorganization meeting, the Superintendent or his/her designee as the appropriate person independent of the program to approve all payment plan arrangements and accounts written off as uncollectible.

**Implementation Date**

The District will designate the superintendent or his/her designee as the appropriate person at the July 2020 reorganization meeting.

**Person Responsible for Implementation**

The Board of Education will be responsible for designating the appropriate person to approve all payment plan arrangements and accounts written off as uncollectible.

**Audit Recommendation #4**

*Review and reconcile electronic payments collected by third-party vendors with cash receipts records.*

**Implementation Plan of Action**

As previously noted in our audit response letter, uniform training of clerical staff has already been implemented and the review and reconciliation of electronic payments collected by third-party vendors to cash receipts records is consistently performed.

**Implementation Date**

As soon as the discrepancy was brought to the District’s attention, modifications were made to the reconciliation procedure and implementation was immediate.

**Person Responsible for Implementation**

The department coordinator is responsible for ensuring the continued review and reconciliation of electronic payments.

**Audit Recommendation #5**

*Invoice overdue accounts for unpaid before and after school program fees in a timely manner.*

**Implementation Plan of Action**

As previously noted in our audit response letter, the current practice is to invoice all accounts on a monthly basis with a final invoice provided at the end of the school year. As pointed out previously, the recommendation to invoice more frequently would require a substantial amount of time and effort. As the majority of overdue accounts are due to financial hardship, the District believes spending its efforts assisting families by directing them to appropriate resources that may assist with their particular situation would be a more valuable use of its time.

**Implementation Date**

The department coordinator currently confers with the Director of Pupil Services, the Food Service Director and school social workers in an effort to connect struggling families with possible financial resources.

**Person Responsible for Implementation**

The department coordinator remains the person responsible for following up on overdue accounts for unpaid before and after school program fees in a timely manner.

This corrective action plan addresses all of the recommendations included in the Comptroller’s report. Once again, the District’s administration and Board of Education wish to express their appreciation for the assistance of the Comptroller’s office in thoroughly reviewing two of the District’s valued programs.

Respectfully submitted,



Matthew J. Bystrak  
Superintendent of Schools