

**Lynn A. Chase**  
Director of Management Services

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September 19, 2018

New York State Education Department  
Office of Audit Services  
89 Washington Avenue – Room 524EB  
Albany, New York 12234

**RE: CORRECTIVE ACTION PLAN BASED UPON INDEPENDENT AUDIT FYE 2017-18**

Dear Sir or Madam:

As required, the corrective action plan for the Otsego Northern Catskills BOCES audit of the Extraclassroom Activity Fund for fiscal year ended June 30, 2018 is outlined below.

Current Year Findings and Recommendations:

- I. Significant Deficiencies  
See Status of Prior Year Audit Findings and Recommendations

Status of Prior Year Findings and Recommendations:

- I. Significant Deficiencies
  - A. Extraclassroom Controls Over Cash Receipts

Our audit of the Extraclassroom accounts in the Trust and Agency Fund determined that insufficient accounting controls are exercised over cash receipts at the point of collection to the time of submission to the Central Treasurer.

Accordingly, it was impractical to extend our audit of cash receipts beyond the amount recorded.

**Recommendation:** The BOCES administrators should continue to monitor the activities of the Extraclassroom Activity Fund.

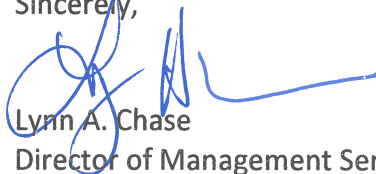
**Status:** Although improvements have been made, controls over initial sales continue to be an area where ongoing training and monitoring is performed by BOCES administration to mitigate risk.

**Corrective Action:** The Extraclassroom Activity Fund Auditor and Building Principal will meet with the Activity Advisors and Central Treasurers to review the process needed for better control over cash receipts by emphasizing the use of pre-numbered order forms, duplicate order forms, ticket stubs, inventory sheets and pre-numbered receipts. The Extraclassroom Activity Fund Auditor will also complete at least two internal reviews during the year to assess the operations of the student accounts and provide suggestions for improvement to the Activity Advisors and Central Treasurers.

Our BOCES continues to look for ways to strengthen our internal control systems and will put additional controls in place if the need should arise during the next fiscal year.

If you require further clarification regarding this Corrective Action Plan document, please feel free to contact me at (607) 588-6291 Ext. 2172 or [ljchase@oncboces.org](mailto:ljchase@oncboces.org).

Sincerely,



Lynn A. Chase  
Director of Management Services

cc:    ONC BOCES Audit Committee  
      Mr. Nicholas Savin, District Superintendent  
      Dr. Jennifer Bolton, Deputy Superintendent