Lynn A. Chase
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OTSEGO NORTHERN CATSKILLS
BOARD OF COOPERATIVE EDUCATIONAL SERVICES

September 25, 2017

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 2016-17

Dear Sir or Madam:

As required, the corrective action plan for the Otsego Northern Catskills BOCES for fiscal year ended June 30, 2017 is outlined below.

Current Year Findings and Recommendations:

A. **Timeliness of Deposits**
During our test of miscellaneous receipts we selected 18 deposits to review. In that sample we noted two deposits from the OAOC location which were very delayed in being deposited and contained student deposits from September.

This was a result of new employee responsibilities at the OAOC location and the employee leaving cash receipts locked in the safe as opposed to transmitting them through the deposit process.

Status: This was identified by management in March and training was provided to the employee. We did not note any issues in our selections subsequent to March 2017.

Corrective Action: The Director of Management Services and Treasurer will continue to monitor the timeliness of deposits at the OAOC location. A scanner for remote deposit capture has been installed at the OAOC location in effort to make it easier for depositing checks and reducing the time needed to process deposits at the bank.

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. 172 or lchase@mail.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