

# OTSELIC VALLEY CENTRAL SCHOOL DISTRICT

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Georgia Gonzalez, Superintendent of Schools Shelly Richards, P-12 Principal

Lacey Eaves, Director of Curriculum/Instruction and Special Programs

Daniel Silky, Assistant Superintendent for Business and Finance

District Clerk: Gail Burpee

[www.ovcs.org](http://www.ovcs.org)

December 1, 2020

Office of Audit Services  
87 Washington Avenue, Room 524  
Albany, New York 12234

Office of State Comptroller  
Division of Local Government Services  
And Economic Development  
Data Management Unit, 12<sup>th</sup> Floor  
110 State Street  
Albany, New York 12236

RE: Corrective Action Plan Relative to the Audit Management Letter, 2019-20 Fiscal Year

Dear Office of State Comptroller:

Please see the below responses in regards to the 2019-20 audit management letter received by the Ithaca office of Insero & Co. CPAs, LLP:

**Compliance with Real Property Tax Law** – The action of the district is to comply with the provisions of New York State Real Property Tax Law (Code 1318). While the District's unassigned fund balance was in excess of 4% of the 2020-21 voter authorized budget, the District anticipates that the unassigned fund balance for 2020-21 will (1) be reduced to a level at or below the 4% limit if state aid payments are held back or cut and (2) be used to purchase additional COVID-19 material and supplies needed for the health and safety of students and staff.

**Purchasing Policy-Quotes** – The action of the district is to establish purchasing policies with the required thresholds for requiring quotes in accordance with General Municipal Law, the number of quotes required by law, and when written or verbal quotes are required by law. Also, the action of the district is to complete and authorize requisitions and purchase orders prior to purchase.

**Claims Auditor Reports/Purchasing Orders** – The action of the district is to require requisition and purchase order completion and authorization prior to purchase, services and invoice dates. Also, the action of the district will include reviewing Claims Auditor's reports in a timely manner and corrective measure be taken to reduce the number of errors found during the claims audit process. Also, the action of the district is to (1) review findings from Claim Auditor's reports and (2) develop and implement a corrective action plan to reduce the number of errors found during the claims audit process.

Sincerely,  
Daniel S. Silky