

AGENDA
Laurens Central School
Special Meeting of the Board of Education
FACS Room 115 - 7:30 PM
November 9, 2021

I. OPENING OF MEETING

1. Call to order
2. Roll call and quorum check

II. ADOPTION OF AGENDA

III. PERSONNEL - NEW BUSINESS

A. PERSONNEL

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

1. The appointment of the following individuals as substitutes for the 2021-2022 school year:

Custodian - \$12.50 per hour (anticipated increase to \$13.20 on 1/1/22)

Dennis Hume

Audie Yager, pending fingerprint clearance

Non-Certified Teacher - \$90.00 per day

Dana Silvestro

Teacher Aides - \$12.50 per hour (anticipated increase to \$13.20 on 1/1/22)

Dana Silvestro

2. The resignation of Margaret Hoose from the position of Elementary Teacher, effective November 12, 2021.*
3. The resignation of Danielle Dennett from the position of School Counselor effective November 23, 2021.*

B. NEW BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

1. To accept the 2020-2021 Audit as completed by External Auditor, Cwynar and Company.
2. To approve the District's Corrective Action Plan in response to the annual External Audit as set forth in the Management Letter dated October 29, 2021 and as required by the NYSED.*

IV. EXECUTIVE SESSION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, enter executive session for the following reasons:

1. Personnel

V. FINAL ADJOURNMENT

LAURENS CENTRAL SCHOOL

"A COMMUNITY AND SCHOOL LEADERSHIP"

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LAURENS, NY 12091-0094

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ALBANY, NY 12242

September 14,

JOHN M. SHEPARD

Building Principal

November 3, 2021

NYS Education Department
Office of Audit Services
89 Washington Ave., Room 524 EB
Albany, NY 12234

Dear Sir:

The purpose of this correspondence is to provide your office with the Laurens Central School District's response to the management letter as written by district auditors, Cwynar and Company.

Comment #1: Appropriated Fund Balance (LCSD21.1)

The Auditor recommends that the District include in its yearend procedures a reconciliation of appropriated fund balance to the voter approved budget for the upcoming year.

District Response:

The district has updated the yearend procedures to reconcile appropriated fund balance.

Comment #2: Prior Year Adjustments (LCSD 21.2)

The Auditor recommends that prior period adjustments relating to revenue and expenditures should only impact fund balance and not current year budgetary accounts.

District Response:

The district has corrected the in properly recorded journal entry and will update yearend procedures to reflect the auditors' recommendations.

Comment #3: Excess Fund Balance (LCSD 20.4)

The Auditor recommends that the district develop a plan to comply with the fund balance limit.

District Response:

The district reviews fund balance annually and makes every effort to stay within the fund balance limit. For the 2020-2021 school year the district made the decision to keep excess fund balance. This decision was due to the financial effects of the Corona virus pandemic. The anticipated loss of revenue and additional expenses incurred due to the pandemic will have lasting financial effects on the district. The excess fund balance will help the District's future budgets.

Comment #4: Extraclassroom Cash Receipts (LCSD 19.6)

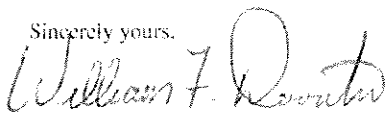
The Auditor recommends that cash collection reports should be accompanied by a source of revenue report. This could include a list of funds collected by name, ticket sales, fundraising profit and lost reports, etc.

District Response:

The district continues to require clubs to submit source of funds. We review this procedure every year with our club advisors.

Please contact my office at (607) 432-2050 Ext. 1121 or 1141 should you have any questions about the information provided.

Sincerely yours,



William F. Dorritte
Superintendent