



CENTRAL SQUARE CENTRAL SCHOOL DISTRICT

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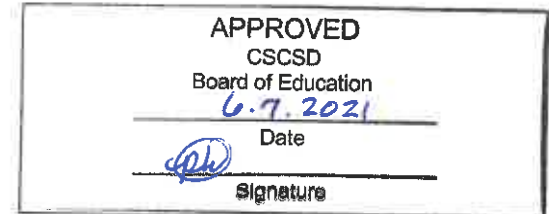
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Mr. Thomas J. Colabufano
Superintendent

February 12, 2021

Office of the State Comptroller
Statewide Audit
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417



Response from District Officials – Report of Examination S9-19-29

The District has taken the following corrective actions in response to the recommendations in the report on Page 11.

1. Must ensure the final annual budget is posted to the website, as required.

The final annual budget has always been posted to the District's website. The OSC audit found the name of the annual budget document to be considered incorrect. The district has corrected this. The final annual budget is posted to our website named "Voter Approved Budget". We will continue to post as recommended.

2. Should provide further transparency by posting current year comprehensive budget-to-actual results on the website in a location easy to access by the public.

The website has been updated to reflect this recommendation. The District has added a "Financials" section to the Business page. The public will find all monthly board approved documents: Treasurer's Report, YTD Budget Report, Budget Transfer Report, Monthly Bills and Internal Claims Audit Report.

3. Must ensure a comprehensive property tax report card is posted in its entirety, as required, to the website that accurately reflects the District's financial status.

The property tax report card has always been posted to the District's website in its entirety. The OSC audit is finding that it did not include an amount for debt service reserve. The report card is submitted and accepted by State Education Department annually. They have not advised us that it doesn't include all required components. The District will add the debt service reserve with this year's 2021-22 property tax report card submission.

4. Should provide further transparency by including the reserve and fund balance projections, and the fiscal improvement plan component in the multiyear financial plan.

The public can view the District's Fund Balance Management Plan, which includes reserve information and fund balance projections as well as the 3 year projection – long range planning presentation on the "Budget Presentation" tab of the website. These planning tools are done annually and available on the website.

5. Should post all external audit reports and CAPs to the website in a transparent location and specify who is responsible for implementing an audit's corrective action in its adopted CAP.

The website has been updated to reflect this recommendation. The District has added a "Financials" section to the Business page. The public will find all external audit reports and related CAPs as well as all other external documents for 5 years.

6. Must post OSC audit reports to the website for five years, as required.

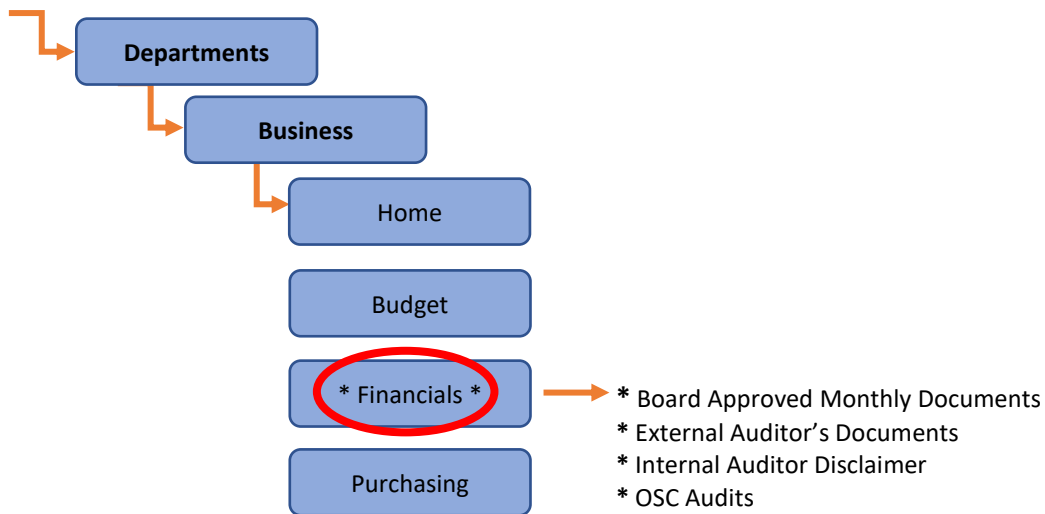
The website has been updated to reflect this recommendation. The District has added a “Financials” section to the Business page. An OCS audit from 2016 has been posted as required.

7. Should post all internal audit reports and CAPs to the website in a transparent location. If the audit is deemed confidential, officials should post the audit topic and the reason it was deemed confidential.

The website has been updated to reflect this recommendation. The District has added a “Financials” section to the Business page. A statement regarding internal audits confidentiality is included.

Website Navigation to External Audit Reports and CAP

Navigate to www.cssd.org (home page)



Thank you for your time and effort in guiding the Central Square CSD to provide the public with a more transparent website.

Sincerely,

Thomas J. Colabufo
Superintendent

TCJ/jb