

**LONG LAKE CENTRAL SCHOOL  
CORRECTIVE ACTION PLAN TO SCHEDULE  
OF AUDIT FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2017 AUDIT**

**Unassigned Fund Balance**

The district will work to keep in compliance with the 4% limitation on unexpended fund balance.

**Extraclassroom Account –Reconciliation of Cash**

Due to staffing limitations, Long Lake Central School is unable to assign additional personnel to perform separate duties when it comes to extraclassroom account activity. A thorough review of extraclassroom accounting controls will be performed by the Business Manager on a monthly basis to help eliminate the internal control risk.

Prepared by Victoria Snide  
November 20, 2017

Approved by Board of Education: December 13, 2017