



Peru Central School District

District Office

P.O. Box 68, 17 School Street
Peru, New York 12972-0068
Ph: (518) 643-6000 | Fax: (518) 643-2043
www.perucsd.org

Dr. Thomas Palmer, *Superintendent of Schools*
Randolph B. Sapp, *School Business Administrator*

November 4, 2020

To: Superintendent of Schools and Board of Education
From: Randolph B. Sapp, School Business Administrator
Subject: Corrective Action Plan Annual Audit 2019-20

In response to the Schedule of Findings associated with the audited financial statements of Peru Central School District for the year end June 30, 2020, I provide the following action table:

Audit Comment	Corrective Action	Anticipated Completion Date	Contact Person
20.001 Excess Fund Balance	The District will strive to maintain an unassigned general fund balance at or below 4%. The ongoing COVID-19 pandemic should provide opportunities to address excess fund balance as expenditures increase and projected revenues decrease within the 20-21 Budget. In addition, the District will consider expanding the use of appropriate reserves.	June 30, 2021	Randolph B. Sapp

Sincerely,

Randolph B. Sapp

RBS:kd

PERU CENTRAL SCHOOL DISTRICT

District Office
P.O. Box 68, 17 School Street
Peru, New York 12972
(518) 643-6020 Phone
(518) 643-6045 Fax

Dr. Thomas Palmer
Superintendent of Schools

Ms. Amy Campbell
Director of Curriculum & Instruction

November 20, 2019

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

Re: Independent Audit Report

To Whom It May Concern:

I, Sherri Provost, District Clerk, certify that at the November 13, 2019 Peru CSD Board of Education Regular Meeting, the Board executed the following two actions:

“Adopt the following **RESOLUTION**:
RESOLVED, that the Board of Education accept the Independent Audit Report for fiscal year 2018-2019, as reviewed by the Board’s Audit Committee.”

-AND-

“Accept the annual audit Corrective Action Plan (CAP) as prepared by the School Business Administrator.”

All seven (7) members of the Board were present and all members voted in favor of the two items above.

Thank you.

Sincerely,



Sherri Provost
School District Clerk