

PHOENIX CENTRAL SCHOOL DISTRICT

**District Office**

116 Volney Street • Phoenix, NY 13135

P: 315.695.1573 • F: 315.695.1201

Christopher J. Byrne

Superintendent of Schools

Karl J. SecknerAssistant Superintendent
of Finance and Educational Services**Nicole M. Covell**Executive Director of
Instruction and Personnel**CORRECTIVE ACTION PLAN**

U.S. Department of Education:

Phoenix Central School District respectfully submits the following corrective action plan for the year ended June 30, 2023:

Name and address of independent public accounting firm:Grossman St. Amour CPAs
110 W. Fayette Street, Suite 900
Syracuse, New York 13202**Audit period:**

Year ended June 30, 2023

The finding from the June 30, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Education Stabilization Funds (84.425D, 84.425U, 84.425W)

2023-001 Allowable Costs/ Cost Principles – Support of Salaries and Wages

Condition: The District did not comply with the required standards of Support and Salaries and Wages as employees with time charged to the Education Stabilization Fund grants during the 2022-2023 fiscal year did not complete monthly or semi-annual certification forms or personnel activity reports (PAR) to verify their time distribution.**Recommendation:** We recommend that management require copies of payroll certification forms or personnel activity reports be completed either monthly or semi-annually based on the specific employees charged to the grant in order to remain compliant with allowable cost requirements.**Action Taken:** The Assistant Superintendent of Finance and Educational Services will distribute Federal Grant Funding Certification forms as it does with other federal grants.**Implementation:** October 2023

If the Department of Education has questions regarding this plan, please call Karl Seckner, Assistant Superintendent of Finance and Educational Services, at 315-695-1574.

Sincerely,

Karl Seckner

Assistant Superintendent of Finance and Educational Services
Phoenix Central School District