

Dr. Terry Ward
Superintendent of Schools

Ms. Elizabeth Kupiec
Assistant Superintendent

Mrs. Khrystie Allen
Committee on Special Education Chairperson

October 14, 2022

Raymond Wager, CPA
100 Chestnut Street
Suite 1200
Rochester, NY 14604

Dear Mr. Wager,

In response to the “Communicating Internal Control Related Matters Identified in the Audit” below is the corrective action plan to address areas of concern:

1. Year End Audit Adjustments: The District will enhance the year end closing procedures and seek out opportunities for additional training. (Implementation: June 30, 2023, Responsible Party: Assistant Superintendent)
2. Interfund Transfers: The District has implemented monthly balancing of interfund transfers. (Implemented: July 1, 2022, Responsible Party: District Treasurer).
3. Computer Controls: The District will review all financial access and make necessary adjustments (Implementation: November 30, 2022, Responsible Party: Assistant Superintendent).
4. Separate Computer for Banking Transactions: The District will consider this in the future but at this time, the following controls are in place: MultiFactor Authentication both in District and through the Bank as well as a remote token utilized for all transactions.
5. Receiving Signatures: Procedures will be reviewed with all Administrators with invoice approval rights (Implementation: October 15, 2022, Responsible Party: Assistant Superintendent).

We appreciate the comments and suggestions of the Audit Team. This feedback will assist our Business Office in continuing to improve.

Respectfully,



Elizabeth Kupiec
Assistant Superintendent