

**Dr. Terry Ward**  
Superintendent of Schools

**Ms. Elizabeth Kupiec**  
Assistant Superintendent

**Mr. Tyler Baker**  
Director of Pupil Personnel Services

October 16, 2024

Michael Debadts, CPA  
100 Chestnut Street  
Suite 1200  
Rochester, NY 14604

Dear Mr. Debadts,

In response to the "Communicating Internal Control Related Matters Identified in the Audit" for the year ended on June 30, 2024, the following Corrective Action Plan has been developed to address areas of concern:

1. Year End Audit Adjustments: The district has just completed its first year with the Central Business Office at OCM BOCES. The current treasurer has participated in professional development with our auditor and will continue to do so. We will continue to improve our practices to reduce the number of adjustments needed prior to the auditing process (Implementation: October 16, 2024, Responsible Party: Assistant Superintendent).
2. School Lunch Fund Balance: The district will make the necessary expenditures to reduce the school lunch balance. (Implementation: October 13, 2023: Responsible Party: Assistant Superintendent).
3. Confirming Purchase Orders: The district has provided all requesters in the financial system with professional development around the proper submittal of requisitions. The purchasing account clerk has also received professional development in this area. (Implementation: September 2023, Responsible Party: Assistant Superintendent).
4. Cyber Risk Management Assessment: The district has established a disaster recovery protocol. As we move through an IT audit this school year, we will work to document our cyber risk assessment processes in writing. (Implementation: 23-24 school year, Responsible Party: Director of IT).

We appreciate the comments and suggestions of the Audit Team. This feedback will continue to assist our Business Office in maintaining continuous improvement.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Elizabeth Kupiec', with a long horizontal flourish extending to the right.

Elizabeth Kupiec  
Assistant Superintendent