

Dr. Terry Ward  
Superintendent of Schools

Ms. Elizabeth Kupiec  
Assistant Superintendent

Mrs. Julie Criss  
Committee on Special Education Chairperson

October 13, 2023

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 June 30, 2023, the following Corrective Action Plan has been developed to address areas of concern:

1. User Access Rights/Segregation of Duties: This item has been addressed and user access rights to the financial system are specifically delineated based on role at this time. (Implementation: August 1, 2023, Responsible Party: Assistant Superintendent)
2. Year End Audit Adjustments: This concern was a direct result of Personnel Changes within the department. The District shifted to an Interim Treasurer during the audit field work and many adjustments were needed upon review of the initial trial balances. The District will work with the new Treasurer to ensure that necessary adjustments are made prior to the initiation of field work (Implementation: October 13, 2023, Responsible Party: Assistant Superintendent).
3. School Lunch Fund Balance: The District will make the necessary expenditures to reduce the school lunch fund balance (Implementation: October 13, 2023, Responsible Party: Assistant Superintendent).
4. Original Budget: The District will ensure that a second review of all entered budgets occurs (Implementation: October 13, 2023, Responsible Party: Assistant Superintendent).
5. Disaster Recovery Plan: The District will create a written Disaster Recovery Plan (Implementation: December, 30, 2023: Responsible Party: Coordinator of Information Technology).

We were pleased to note the improvements in our year end closing process and calculation of year end accruals. We appreciate the comments and suggestions of the Audit Team. This feedback will continue to assist our Business Office in continuous improvement.

Respectfully,

Elizabeth Kupiec  
Assistant Superintendent