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## **Cato-Meridian Central School**

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January 8, 2020

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

Dear Mr. Wager,

In response to your report, "Communicating Internal Control Related Matters Identified in an Audit", for the deficiencies included in the report, the following is the corrective action proposed:

### **Audit Recommendation - Receipts**

Three instances were noted in which deposits were not made in a timely manner from when the monies were received.

### **Implementation Plan of Action**

The untimely deposits were a result of obtaining funds from various departments within the District. New procedures have been developed for obtaining the deposits from different departments which will enable the funds to be deposited in a minimum of three business days.

### **Audit Recommendation – School Lunch**

The School Lunch Fund incurred an operating loss of \$ 26,126 for the 2018-19 year which resulted in a deficit unassigned fund balance of \$ 6,357.

### **Implementation Plan of Action**

The majority of the 2018-19 operating loss in the School Lunch Fund was attributable to the purchase of cafeteria tables that addressed student and employee safety concerns. In addition, 2019-20 meal prices were increased by amounts greater than calculated with the Paid Lunch Equity Tool, with the goal to avoid future operating losses in the School Lunch Fund.

The District also works closely with its food service management company in order to develop additional meal options for students and staff to improve participation with meal purchases.

I appreciate the feedback received and the comments made by your audit team in support of our continuing efforts. I am confident the observations made during the audit will assist our District in continued refinement of our procedures.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Semeraro".

Brenda Semeraro  
School Business Administrator