



# DRYDEN

CENTRAL SCHOOL DISTRICT

**TO:** Joshua Bacigalupi, Superintendent of Schools  
Members, Board of Education

**FROM:** Jennifer Case, Business Manager *J. Case*

**SUBJECT:** Corrective Action Plan – Raymond F. Wager Audit dated November 2, 2022

**DATE:** January 18, 2023

We have received the findings resulting from the June 30, 2022 external audit prepared by Raymond F. Wager, CPAs. Their findings are noted as shown below, together with the District's responses:

**Prior Year Deficiencies:**

1. When necessary, the School Lunch Department retains daily tally sheets used to prepare monthly summaries when submitting meal claims for reimbursement.
2. The District is continuing to monitor the School Lunch fund balance in an effort to comply with Federal Regulations, as operations continue to change based on the availability of COVID-19 related programs.
3. The Treasurer has a separate computer designated solely for online banking transactions.

**Current Year Deficiencies:**

1. Finding: Year-End Audit Adjustments

Audit procedures disclosed the need for several year-end adjustments as well as entries to move grant funded expenditures into the special aid fund. Additionally, the Board resolution for year-end reserve funding did not include maximum amounts that could be funded to each reserve.

*Corrective Action Planned: The District has hired an in-house Treasurer to ensure proper staffing levels. With this change, and appropriate training, the year-end closing process will include necessary adjustments prior to the commencement of audit field work. The Business Office will also track grant expenditures throughout the year to ensure they are classified in the correct fund.*

*Additionally, the year-end Board resolution for funding reserve accounts will include the maximum amounts that can be funded to each reserve.*

**Contact Person:** Jennifer Case, Business Manager  
Diana Ng, Treasurer

**Anticipated Completion Date:** June 30, 2023



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2. Finding: Disbursements

Purchases related to the Dryden Family Meal Connection Program exceeded the District's quoting threshold but were not quoted or purchased from District awarded vendors selling similar type items.

*Corrective Action Planned: The District will review the Dryden Family Meal Connection Program which is funded completely by donations rather than tax payer money. The District will evaluate its involvement with the program and determine if it has the appropriate level of oversight to enforce adopted District policies.*

**Contact Person:** Jennifer Case, Business Manager  
**Anticipated Completion Date:** June 30, 2023

3. Finding: User Access Rights

Individuals no longer employed by the District still had access rights within the computerized accounting system.

*Corrective Action Planned: Before the audit was even finalized, the user list of access rights had already been updated. The Business Office will continue to periodically review the user list and make updates as staff members leave employment. Access to the program is also dependent on access to a variety of other log in information which is not readily available to former employees who can not log into a District computer. This is another level of security that is currently in place, even when the user name and password to the program itself are still active.*

**Contact Person:** Jennifer Case, Business Manager  
**Anticipated Completion Date:** October 31, 2022

**No further findings were noted**



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## Current Year Communication Items:

1. **Cyber Risk Management:** recommended that the District continue to document their cyber risk assessment process in writing, including the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

*Corrective Action Planned: The IT Department will continue to assess cyber risk and proceed with documentation as recommended.*

**Contact Person:** Patti MacCheyne, Director of Technology  
**Anticipated Completion Date:** June 30, 2023

2. **Federal Programs:** recommended that the District enhance current procedures into a procedure manual consistent with Federal compliance requirements.

*Corrective Action Planned: The Business Office will work with the Program Coordinators to produce a written procedure manual.*

**Contact Person:** Jennifer Case, Business Manager  
Diana Ng, Treasurer  
**Anticipated Completion Date:** June 30, 2023

3. **Self-Assessment:** recommended that the District document in writing the process and procedures performed on a daily basis for the various Business Office functions.

*Corrective Action Planned: The Business Office will continue working toward producing a written manual for day to day procedures.*

**Contact Person:** Jennifer Case, Business Manager  
Diana Ng, Treasurer  
**Anticipated Completion Date:** June 30, 2023