

**Victor Central School
Victor, New York 14564**

MEMORANDUM

TO: Dawn Santiago-Marullo
Board of Education

FROM: Michael Vistocco
School Business Administrator

RE: Corrective Action Plan Related to Management Letter Dated June 30, 2017

In response to the management letter from Raymond F. Wager, CPA, dated June 30, 2017, I am responsible for the following actions that have been or will be taken by the business office:

School Lunch Fund – The District has planned for increased expenditures from the school lunch fund during the 2017-18 school year. Anticipated additional expenditures include increased salary expenses related to both increased personnel and a rise in the state minimum wage, expenditure increases due to rising food costs, and the replacement of aging cafeteria equipment. It is expected that these additional expenditures will bring the school lunch fund balance to a more acceptable level.

Scheduled Completion: June 2018

Disbursements – Although there was significant improvement in this area from 2015-16 to 2016-17, there were still a couple of instances noted of use of confirming purchase orders. The District is working with all buildings/departments to reiterate that confirming purchase orders are against district purchasing procedures. Purchase order/invoice dates are being closely monitored to ensure procedures are being followed. Any variance from the procedure will be followed by additional contact with the issuing building/department to verify that the purchase was emergent in nature.

Scheduled Completion: Immediate

If you have any questions regarding this matter, please contact me.