

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

MEMORANDUM

TO: Dawn Santiago-Marullo  
Board of Education

FROM: Joseph Dougherty  
Assistant Superintendent for Business

RE: Corrective Action Plan Related to Management Letter Dated June 30, 2018

In response to the management letter from Raymond F. Wager, CPA, dated June 30, 2018, 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 2018-19 school year. Anticipated additional expenditures include increased salary expenses related to both increased food service personnel, the addition of a nutritionist, as well as cafeteria cleaning staff. Additionally, increased expenditures are planned in an effort to replace cafeteria equipment that is nearing the end of its useful life. It is expected that these additional expenditures will bring the school lunch fund balance to an acceptable level.

Scheduled Completion: June 2019

Procurement Policy – The District is reviewing its current procedures related to verbal and written quotations, and modifications will be made to adjust thresholds requiring quotations to align practices with the new federal requirements.

Scheduled Completion: Immediate

Cyber Risk Management – The District has taken multiple steps relative to mitigating cyber risk. Included in these processes are:

- A once per year use of an outside firm to conduct an internal and external penetration test.
- A once per year use of an outside firm to conduct a phishing campaign to test employee's responses to receipt of phishing emails.
- Director of Computer Services attends faculty meetings and discusses the importance of diligence in watching for phishing emails.
- The Director of Computer Services and department staff carefully grant rights to systems on campus that contain sensitive information.

Scheduled Completion: Ongoing

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