

**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 Single Audit 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

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