

Victor Central School District

External Audit

Auditors' Findings and Evaluation for the Fiscal Year June 30, 2022

<u>Auditors Findings</u>	<u>Recommendation</u>	<u>Management Response</u>	<u>Person Responsible & Complete Date</u>
<p>During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2022 totaled \$879,928. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.09 in the amount of \$356,920.</p>	<p>We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.</p>	<p>The Food Service Director and the Assistant Superintendent for Business will develop a spend down plan including purchases of new cafeteria equipment, serving lines, and equipment.</p>	<p>Assistant Superintendent for Business Food Service Director 12/31/2022</p>
<p>During our review of the procedures over separation payments, we noted that the Human Resource Department Clerk prepares the calculation and then payroll and the treasurer office reviews the calculation based on the final days accrued. However, we noted the Human Resource director does not sign and date the calculation confirming that it is accordance with contractual language.</p>	<p>We recommend the District develop a procedure to ensure an administrative review and authorization of the separation payments.</p>	<p>The Assistant Superintendent for Personnel will now print the calculation and provide payroll with a signed paper copy. Payroll will be notified that they cannot process separation payments unless they receive the calculation signed by the Assistant Superintendent for Personnel.</p>	<p>Assistant Superintendent for Business Assistant Superintendent for Personnel Payroll Immediately.</p>