



# NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

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**TO:** Mr. Michael Pullen, Superintendent  
Board of Education

**FROM:** Gary Barno, Acting Ass't Superintendent for Business and Operations

**SUBJECT:** 2020-21 Audit - Corrective Action Plan

**DATE:** December 14, 2021

We have recently received our audit of the 2020-21 Basic Financial Statements along with their letter of "Communicating Internal Control Related Matters" by our independent auditor, Mengel, Metzger, Barr & Co, LLP. The management letter and the attached CAP have been reviewed and discussed with our Audit Committee on December 14, 2021. The auditors' findings have been noted as shown below together with my responses:

**Finding: Cyber Risk Management –**

The audit examination recommends the District should continue to document our cyber risk assessment in writing to include the risk assessment process, the frequency of the risk assessment, and how the process is communicated to management and monitored.

**Corrective Action Planned:** *The District has begun to address and document our cyber risk assessment process as indicated.*

**Contact Person:** Gary Barno, Acting Ass't Superintendent for Business and Operations

**Anticipated Completion Date:** June 30, 2022

**Finding: Federal Programs –**

The audit examination referenced recent guidance pertaining to documenting into a written procedural manual that is more detailed and specific to each federal program compliance requirement.

**Corrective Action Planned:** *The District is in the process of developing a more specific written manual addressing all federal program compliance requirements.*

**Contact Person:** Gary Barno, Acting Ass't Superintendent for Business and Operations

**Anticipated Completion Date:** June 30, 2022

(Continued)

**Finding: GASB Statement 87 Leases –**

The auditors have informed the District of new information pertaining to leases to be reported in the District's financials beginning with the 2021-22 school year

***Corrective Action Planned:***      *The District will take steps to help ensure the information needed to satisfy the reporting requirements of GASB 87 are met.*

**Contact Person:** Gary Barno, Acting Ass't Superintendent for Business and Operations

**Anticipated Completion Date:**      June 30, 2022

**No further findings were noted**

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