



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

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TO: Audit Committee

DATE: 10/02/2020

FROM: Robert D. Magin, Assistant Superintendent for Business and Operations 

RE: External Audit for the Year Ending June 30, 2020

The annual, independent audit report prepared for the Board of Education by Mengel Metzger Barr & Co. LLP, and the management letter have been provided to the Audit Committee for study. The audit contains statements for the year ending June 30, 2020. The report is a positive one. The recommendations have been addressed as follows:

Current Year Deficiency in Internal Control:

School Lunch Fund –

Federal Regulation #7 CFR Part 210.15 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2020, the District's School Lunch fund balance totaled \$290,073 and exceeded three months average expenditures in the amount of \$36,203.

We recommend the District continue to closely monitor the School Lunch program and make every effort to comply with the Federal Regulation.

Corrective Action Plan:

Our current level of profitability is not sustainable. Meal distribution associated with the COVID-19 closure has significantly increased revenues. In addition, multiple staffing vacancies have decreased expenditures. The Assistant Superintendent for Business and Operations will work with the School Lunch Manager to assess the most effective use of fund balance to support the program in future years. There are pieces of kitchen equipment that are nearing the end of their useful lives and we know that the upcoming years are not likely to be as profitable.