



Letchworth Central School District

5550 School Road ~ Gainesville, NY 14066

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Dir of Curr & Instr
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PK-4 Principal
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5-8 Principal
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Paul Rogers
9-12 Principal
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Asst Principal 5-12
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Directory
Auto Attendant
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October 10, 2023

NYS Education Department
Office of Audit Services
89 Washington Ave., Room 524 EB
Albany, NY 12234

To Whom It May Concern:

In response to the Communicating Internal Control Related Matters Identified in an Audit for Year Ended June 30, 2023, the following corrective action plan shall be enacted:

1. School Lunch Fund - For the 2023-24 school year the District has transitioned from contracting with a Food Service Management Company to running a self-operated operation. The District will purchase necessary equipment and supplies, as well as other start-up costs for the operation of the School Lunch Program to bring the fund balance to a level within the legal limit prior to June 30, 2024.

Anticipated Completion Date: this item is anticipated to be completed by December 31, 2023.

2. Bank Reconciliations - The District will provide training for the Internal Claims Auditor and ensure that the Internal Claims Auditor reviews and signs off on all bank reconciliations in a timely manner,

Anticipated Completion Date: this item is anticipated to be completed by December 31, 2023.

Approved by the Board of Education on October 10, 2023.

Sincerely,

D. Todd Campbell
Superintendent of Schools