

**Victor Central School District
Internal Audit
Auditors' Findings and Evaluation for 2022-2023**

<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, 2023 totaled \$907,010. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.</p>	<p>We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.</p>	<p>The Food Service Program is getting closer to finalizing the rebranding of their program with will create themed cafeterias. Once rebranded, we will be better prepared to purchase new cafeteria tables and seats, update equipment, and add signage to help promote the Food Service Program</p>	<p>Assistant Superintendent of Business Director of Food Service Effective 7/1/2023</p>
<p>During the course of our examination, we noted a warrant report that was not signed by the Claims Auditor indicating review and approval of disbursements in the warrant.</p>	<p>We recommend that during review the Claims Auditor acknowledges approval of disbursements by signing the warrant or check stub associated with each disbursement reviewed.</p>	<p>We believe this was due to turnover in the claims auditor position and the claims auditor having reconciling items at her departure, which led to the warrant not being signed. Going forward, the District will ensure that we close the loop with a departing claims auditor and ensure that the claims auditor signs the warrant before separating from the District.</p>	<p>Assistant Superintendent of Business Effective 7/1/2023</p>