

**Churchville-Chili Central School District**  
**Corrective Action Plan for Internal Control Matters**  
**Year Ended June 30, 2023**

<u>Audit Finding</u>	<u>Recommendation</u>	<u>Action Required</u>	<u>Completion Date / Report Back Date</u>
<b>PRIOR YEAR DEFICIENCIES PENDING CORRECTIVE ACTION</b>			
<p><b>School Lunch Program</b> – During the course of our examination, we noted that the assigned fund balance in the School Lunch Fund at June 30, 2023 totaled \$670,703. This balance appears to be in excess of the three-month average expenditure level recommended by Federal Regulation #7CFR Part 210.14, in the amount of \$117,767.</p>	<p>In an effort to comply with this regulation, we recommend the District continue to monitor and implement their plan to reduce their fund balance during this next fiscal year.</p>	<p>Administration will continue to closely monitor the operations of the School Lunch Program. Additionally, Administration will continue to implement the plan to reduce fund balance during the year.</p>	6/30/24
<p><b>Bidding/Quoting</b> – During our examination we noted one instance where three quotes were received for a purchase that was above the bidding threshold. In addition, we noted one instance where only one quote was received for a purchase which required three written quotes.</p>	<p>We recommend a continued effort be made to comply with Sections 103 and 104(b) of the General Municipal Law as well as following the District’s procurement policy.</p>	<p>Administration will closely monitor the purchasing process, including a review of the purchasing policies and regulations, to ensure a continued effort is made to comply with General Municipal Law and the District’s procurement policy.</p>	6/30/24