



Waterloo Central School District

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State Education Department
Office of Audit Services
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Albany, NY 12234

Please allow this correspondence to serve as a written response and as our Corrective Action Plan (CAP) to the Audit of the Waterloo Central School District's External Audit Report-Year Ended June 30, 2023 related to Communicating Internal Control Related Matters Identified in an Audit.

Current year Deficiencies

There were no findings for the 2022-2023 school year.

Prior year Deficiencies

Quotations,

There were three instances where purchases were made over the quotation threshold and were not quoted. One instance appeared to be quoted but the documentation was not available for review.

Purchasing procedure will be reviewed and followed to the best of our ability.

Anticipated Completion Date: Completed, staff knows the proper procedure for purchasing and will continue to obtain the proper quotes for items over threshold.

School Lunch,

The balance of the School Lunch Fund at June 30th was in excess of the three months average expenditure level.

The district was fortunate to have a high fund balance because of the reimbursement given for the cost of the free breakfast and lunches for all students for the 2022-2023 school year.

Anticipated Completion Date: The district will monitor excess fund balance and will be needing to use some of the funds through the year to purchase food and supplies that continue to rise in cost.

Respectfully Submitted:

Shaun Merrill
Business Administrator