

CALEDONIA-MUMFORD CSD CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2022

The Caledonia-Mumford Central School District has developed a Corrective Action Plan for the control deficiencies outlined in its Management Letter for the year ended June 30, 2022.

School Lunch Procedures:

During the course of our examination, we noted that adults are occasionally allowed to charge meals from the school lunch operations, although this practice is specifically prohibited in the District's policy.

District Response:

The District will continue to allow adults to charge meals. However, the Business Administrator in conjunction with the Director of Food Service will monitor these negative balances and send emails to employees throughout the year. In addition, adult meal charging will not be allowed after June 1 in order to get negative balances paid off before year-end. These changes have been in effect since September of 2021.

School Lunch Fund:

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2022 totaled \$173,304. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7 CFR Part 210.09.

We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.

District Response:

This large operating surplus was due to the National Pandemic and the Federal Government deeming that every student will receive a free breakfast and lunch during 2021-22. Starting in 2022-2023, the Federal Government stopped this program and the District does not anticipate to make a profit in the current year given the rising cost of food prices and the increased cost of health insurance. Going forward starting on September 1, 2022, the Business Administrator will monitor funding levels to keep the Food Service Department's Fund Balance under the three months of operating expenses.

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