



MEDINA CENTRAL SCHOOL DISTRICT

BUSINESS OFFICE

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Marc P. Graff
Assistant Superintendent

Date: October 5, 2022

To: Medina Central School District Board of Education

From: Marc P. Graff, Assistant Superintendent

RE: YE 2022 Financial Audit – Corrective Action Plan

Current Year Deficiency in Internal Control:

Lunch Fund:

As indicated in the financial statements, the School Lunch Fund had an operating loss of \$45,433. We recommend the district review the School Lunch Fund and review cost containment and revenue enhancement measures to assist in maintaining financial integrity of the program.

DISTRICT RESPONSE: The District notes this finding and the District Treasurer will closely monitor this matter. A note related to this operating loss: our supply chain stipend of \$31,405 for the 2021-2022 fiscal year was deferred to 2022-2023 due to the date it was received. Additionally, personnel costs increased due to long-term illness that impacted our staff during the year and the corresponding substitute costs.

COMPLETION DATE: October 1, 2022 and ongoing throughout the school year.

Other Item:

Cyber Risk Management:

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures. The District should continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

DISTRICT RESPONSE: Our IT personnel routinely assess our cyber risk through the processes outlined in the Medina Central School District Technology Disaster Recovery Plan. The District Data Protection Officer coordinates all of these activities, records findings and shares the data with administrative staff. Additionally, the District receives a data security scan and report as part of its cyber insurance policy.

COMPLETION DATE: September 1, 2022 and ongoing per the Disaster Recovery Plan.