



MEDINA CENTRAL SCHOOL DISTRICT

BUSINESS OFFICE

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Marc P. Graff
Assistant Superintendent

Date: March 14, 2022

To: Medina CSD Board of Education

RE: YE 2021 Financial Audit – CAP [Updated]

Disbursements –

We recommend that purchase orders be used for all purchases, and that confirming orders be used in line with the District's policies. During our testing of disbursements, we noted three instances where a purchase order was not used and two instances in which a confirming order was issued.

The District should make a continued effort to strengthen internal accounting controls over cash disbursements by continuing to support expenditures with properly approved purchase orders. In addition, the use of confirming orders should be limited to only emergency purchases.

DISTRICT RESPONSE: The District notes this finding, and the Assistant Superintendent has reviewed this issue with those involved. We agree that purchase orders must be used for all purchases, unless it is an emergency situation.

COMPLETION DATE: No later than October 31, 2021 and then ongoing.

School Lunch Meal Counts –

During the course of our examination of the school lunch claims for state and federal reimbursement we were unable to fully reconcile the number of meals served to the amount claimed.

We recommend this item be reviewed and the necessary corrective action be implemented to ensure the District can properly support claims for meal reimbursement.

DISTRICT RESPONSE: The Assistant Superintendent and District Treasurer have reviewed this issue with building administration and cafeteria staff. Action will be taken to refine the process for collecting meal counts, especially in regards to Breakfast in the Classroom, so that the daily tally sheets match the point-of-sale system.

COMPLETION DATE: No later than October 31, 2021 and then ongoing.

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. We recommend the District 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.

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DISTRICT RESPONSE: Our IT personnel routinely assess our cyber risk through the processes outlined in our Medina Central School District Technology Disaster Recovery Plan. The District Data Protection Officer coordinates all of these activities, records findings and shares the information with administrative staff.

COMPLETION DATE: September 2021 and continuous monitoring per the Disaster Recovery Plan.

Sincerely,

A handwritten signature in blue ink, appearing to read "Marc P. Graff". The signature is fluid and cursive, with a horizontal line extending from the end.

Marc P. Graff
Assistant Superintendent