



MEDINA CENTRAL SCHOOL DISTRICT

BUSINESS OFFICE

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Marc P. Graff
Assistant Superintendent

October 30, 2019

Raymond F. Wager, CPA, P.C.
100 Chestnut Street, Suite 1200
Rochester, NY 14604

RE: Corrective Action for 2018-19 YE Audit

Disaster Recovery Plan:

Through inquiry, we noted that the District's server is located in the basement of a school which has exposure to flooding.

District Response: As noted in the exit interview, the server has been moved to the second floor of our Oak Orchard Elementary building during 2018-19 as part of our ongoing capital project.

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 cash disbursements, we noted two instances where a purchase order was not used and one instance in which confirming orders were used. We recommend the District make a continued effort to strengthen internal accounting controls over cash disbursements by continuing to support expenditures with properly approved purchase orders and the use of confirming orders be limited.

District Response: The District notes this finding and will continue to work with building administration, department heads and the claims auditor to ensure that purchase orders are used as required.

Bidding/Quoting:

As part of our examination, we reviewed various transactions involving multiple purchases from vendors. We noted three instances which appear to be over the quote threshold and no written quotes were obtained. We recommend a continued effort be made to obtain and document quotes as required by the District's purchasing policy.

District Response: The District will continue to work with our accounts payable clerk and claims auditor to review vendor purchases that may be over the quote threshold and gather the necessary paperwork to meet our purchasing policy.

Sincerely,

Marc P. Graff
Assistant Superintendent

CC: Mark B. Kruzynski, Superintendent
Medina Board of Education