


MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
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MEMO

TO: Roberta A. Gerold - Superintendent of Schools
FROM: Beth Rella 
DATE: October 14, 2022
RE: 2021-22 External Audit - Corrective Action Plan

We are in receipt of the management letter recommendation from our external auditors, R.S. Abrams & Company, LLP. I am extremely pleased to report that they found no material weaknesses in our internal controls and made only one comment/recommendation.

School Lunch Fund

During the 2021-22 year the school lunch fund balance exceeded the three-month average expenditure level allowed by Federal Regulations 7CFR Part 210.14(b) by \$161,159. The school lunch fund does not typically end the fiscal year with a large fund balance and in recent years has experienced annual deficits. This was an outlier and was a direct result of the no charge breakfast/meal program that was offered, which was not approved to continue for the 22-23 year.

The school lunch fund program will purchase two large freezers, which will utilize this overage as well as additional fund balance to cover the cost of the purchase. The current freezers being replaced are constantly needing repair and are beyond their useful life.