



# MEDINA CENTRAL SCHOOL DISTRICT

## DISTRICT OFFICE

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Dr. Mark B. Kruzynski  
Superintendent

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## Medina Central School District YE 2024 Corrective Action Plan (CAP)

### Prior Year Deficiency Pending Corrective Action:

#### Bidding/Quoting -

During the course of our examination, we noted two instances where the District did not receive any quotes for Amazon purchases that were over the quoting threshold. In addition, there was one instance where the District received one quote for a purchase over the bidding threshold. We recommend the Administration review these items for compliance with the District's procurement policy.

***District Response: The District notes this finding and has reviewed the purchases made. The Assistant Superintendent will work with our Claims Auditor to monitor Amazon purchases. Additionally, we have another vendor who is on a NYS contract that is being utilized more now that we are aware of this issue. The Assistant Superintendent will again review our procurement policy with the entire administrative team and specifically address the bidding thresholds.***

***Person Responsible: Assistant Superintendent***

***Completion Date: October 2024 and ongoing.***

### Current Year Deficiencies in Internal Control:

#### Payroll –

During the course of our examination, we noted the following items related to controls over the payroll cycle:

1. Annualized employees are not filling out and signing timesheets for their standard hours.
2. The District utilizes salary notices to document the employees understanding of their compensation. During our examination of salary notices, we noted seven instances in which the salary notices for midyear changes were not signed and returned by employees.

***District Response: The District notes these findings and will work with the respective bargaining units to develop a process for collecting timesheets from all annualized, hourly staff. Additionally, the Payroll Clerk will not make salary adjustments until the signed adjusted salary notices are received.***

***Person Responsible: Superintendent and Assistant Superintendent***

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***Completion Date: January 2025***

**School Lunch Fund –**

During the course of our examination, we noted that the assigned fund balance in the School Lunch Fund at June 30 2024 totaled \$495,394. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14(b) in the amount of \$202,114. We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.

***District Response: The District notes this finding and is in the process of developing a plan to purchase new equipment for our serving locations. This will be done in conjunction with our Food Service Management Company:***

***Person Responsible: Assistant Superintendent, Director of Facilities and Food Service Manager***

***Completion Date: January 2025***