

**Victor Central School District  
External Audit  
Auditors' Findings and Evaluation for the Fiscal Year Ending June 30, 2024**

<u>Auditors Findings</u>	<u>Recommendation</u>	<u>Management Response</u>	<u>Person Responsible &amp; Complete Date</u>
<p>During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2024 totaled \$642,577. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.</p>	<p>We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.</p>	<p>The Food Service Director and the Assistant Superintendent for Business will continue working on a spend down plan that includes purchases of new cafeteria equipment &amp; serving lines.</p>	<p>Food Service Director Assistant Superintendent for Business Effective:7/1/2024</p>
<p>During the course of our examination, we noted that the District has a contract with the County for the services of a School Resource Officer. However, the District does not appear to have a process in place to document the days the School Resource Officer is on-site to ensure compliance with the contract.</p>	<p>We recommend the District develop a process to provide for an administrator to review and confirm the day's the School Resource Officer is on-site to ensure compliance with the contract.</p>	<p>The Coordinator of District Safety and the Assistant Superintendent for Business will review, confirm, and sign off on the day's the School Resource Officer is on site to ensure compliance with the contract.</p>	<p>Coordinator of District Safety Assistant Superintendent for Business Effective: 11/1/2024</p>