Wyoming Central School District

Corrective Action Plan
For
Management Letter

June 30, 2024

Approved by Board of Education on October 8, 2024

1225 Route 19
P.O. Box 244
Wyoming, New York 14591
(585) 495-6222
Fax (585) 495-6341
www.wyomingcsd.org

Wyoming Central School District
Corrective Action Plan
Management Letter
June 30, 2024

MATERIAL WEAKNESSES

The auditors did not identify any deficiencies in internal controls which were considered to be a material weakness.

SIGNIFICANT DEFICIENCIES

None noted

OBSERVATIONS

1. Segregation of duties

Auditor Comment: As reported in prior years, due to the small size of the business office, a proper segregation of duties is not possible. We understand that the Superintendent and a second employee in the business office provide some assistance in duty segregation. Since it is difficult to achieve an ideal segregation of duties, we continue to stress the importance of monitoring transactions and controls by the Board of Education.

Corrective Action Taken: The Board of Education, district management, and Claims Auditor are all conscious of the combined responsibilities within the business office and will continue to monitor transactions and compliance with controls.

Implementation date: October 8, 2024 and ongoing

Implementation person: Joelle Stroud, District Treasurer