



**Office of Business & Finance**  
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To: Bo Wright, Superintendent

From: Jesse Lambert, Asst. Supt. for Business & Finance

Date: September 30, 2024

Re: Corrective action plan for External Audit for the 2023-24 cycle

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We are in receipt of the Geneva City School District's Basic Financial Statements and Management Letter for the school year ended June 30, 2024, as prepared by Mengel Metzger & Barr & Co. CPA, PC. Please accept this as the Geneva City School District Audit Response and Corrective Action Plan.

**1. Prior Year Recommendation – Payroll**

It was noted that there were three instances of salaries notices for mid-year changes were not signed and returned by the employee.

**Response:**

- The Asst. Superintendent for Administrative Services is aware of this prior year recommendation. A procedure will be implemented so that they can perform the necessary tracking of these notifications for timely return.

**Date of Completed – September 27, 2024**

**2. Prior Year Deficiency – School Lunch Fund:**

Federal Regulation #7CFR 210.14 recommends the School Lunch Fund balance not to exceed three months of average expenditures. The school lunch program's fund balance exceeded this amount by \$74,789.

**Response:**

- The Director of Food Service is aware of this excess fund balance. The Federal Regulation has been changed to recommend the School Lunch Fund balance not to exceed six months of average expenditures as of July 1, 2024. The district is required to submit a plan to Child Nutrition about how this fund balance will be utilized in the 24-25 school year.

**Date Completed – September 27, 2024**