

Final

GENEVA CITY SCHOOL DISTRICT INTEROFFICE MEMORANDUM

TO: LAWRENCE BO WRIGHT, SUPERINTENDENT OF SCHOOLS
FROM: JESSE LAMBERT, ASST. SUPT. OF BUSINESS AND FINANCE
SUBJECT: CORRECTIVE ACTION PLAN FOR 2024-25 EXTERNAL AUDIT
DATE: OCTOBER 8, 2025

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

As part of the internal controls over payroll, the District utilizes salary notices to document the employees understanding of their compensation. During our examination of the salary notices we noted six instances in which the salary notices were not signed and returned by employees.

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 and a review will happen quarterly.

Date of Completed – October 7, 2025

2. Current Year Deficiency – Payroll:

During the course of our payroll examination, we noted one instance where an employee in the school lunch program worked over six hours and did not take a lunch break. Per NYS Labor Laws, an employee is required to take at least a thirty-minute unpaid meal break, if they are working over six consecutive hours.

Response:

- The Asst. Superintendent for Administrative Services and the Asst. Superintendent for Business and Finance, have communicated this all staff and will develop a process to monitor and prevent this from occurring.

Date Completed – October 7, 2025