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October 6, 2025

State Education Department
Office of Audit Services
State Education Building Rm. 524EB
89 Washington Ave.
Albany, NY 12234

Please allow this correspondence to serve as a written response and as our Corrective Action Plan (CAP) to the Audit of the Waterloo Central School District's External Audit Report-Year Ended June 30, 2025 related to Communicating Internal Control Related Matters Identified in an Audit.

Prior Year Deficiency Pending Corrective Action:

Purchasing

- *During our examination of disbursement, we noted seven instances in which a purchase order was not utilized when it appeared to be needed.*

We will review the purchasing process with all staff.

Anticipated completion date: Emailed all staff date completed: by October 6th, 2025

Current year Deficiencies

There were no findings for the 2024-2025 school year.

Respectfully Submitted:

Shaun Merrill
Business Administrator