

# **Wyoming Central School District**

## **Corrective Action Plan For Management Letter**

**June 30, 2021**

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**Wyoming Central School District  
Corrective Action Plan  
Management Letter  
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**MATERIAL WEAKNESSES**

None noted

**SIGNIFICANT DEFICIENCIES**

None noted

**UPDATE**

*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 provides 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 do monitor transactions and compliance with controls.

*Completion date:* October 15, 2021

*Contact person:* Joelle Stroud, District Treasurer

**OTHER MATTERS**

1. General fund unassigned fund balance

*Auditor comment:* The unassigned fund balance in the general fund was approximately \$463,000 at June 30, 2021 which represents 7.9% of the 2022 expenditure budget. As you are aware, the legal limit imposed by the State is 4% of the ensuing year's budget.

*District Comment:*

Although the unassigned fund balance amount is above the legal limit of 4%, the Board of Education feels that it is not an excessive amount of money, and could be depleted

easily by any of a number of unforeseen events, including but not limited to the enrollment of one or more high cost special education students.

*Corrective action taken:* The Board of Education and District Treasurer will continue to closely monitor fund balance, and will work together to re-evaluate its budget practices related to estimating annual expenditures.

*Completion date:* October 15, 2021

*Contact person:* Joelle Stroud, District Treasurer

## 2. Internal control related matters

*Auditor Comment:* During our testing, we noted certain areas where internal controls can be improved. We recommend the following opportunities for management to strengthen internal controls:

- The payroll certification agent should document the date of review on the payroll certifications and related reports.
- We observed management now maintains adequate documentation to support pay periods with no change edit activity and this documentation is reviewed and approved along with the payroll certifications.

*Corrective Action Taken:* The new payroll certification agent and payroll clerk have been counseled as to this recommendation and have implemented the suggested changes. The Treasurer will monitor compliance with this internal control measure.

*Completion date:* October 15, 2021

*Contact person:* Joelle Stroud, District Treasurer