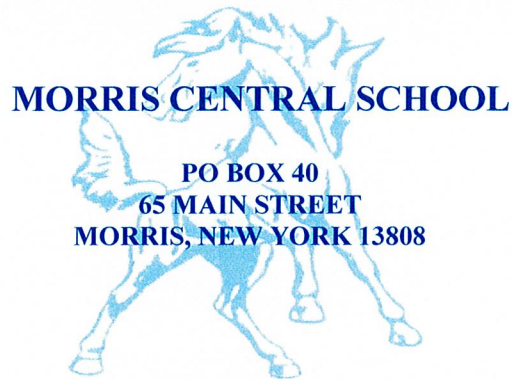


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**MORRIS CENTRAL SCHOOL DISTRICT  
RESPONSE TO AUDIT FINDINGS AND RECOMMENDATIONS  
For the 2021-2022 School Year**

**Prior–Year Findings**

**Significant Audit Findings**

No significant findings found.

**Material Control Weaknesses**

No material control weaknesses were found.

**Deficiencies in Internal Controls**

No deficiencies found.

**Current-Year Findings**

**Significant Audit Findings**

No significant findings found.

**Material Control Weaknesses**

No material control weaknesses were found.

## **Deficiencies in Internal Controls**

No deficiencies found.

### **Other Matters:**

#### **> Fund Balance**

**Recommendation:** We recommend that the District formulate a plan to control or use the excess fund balance.

**District Response:** The District intends to spend \$1,000,000 out of their Capital Reserve as long as the 2023 Capital Project is approved by voters. Additionally, money from the reserve may be used to purchase a van as a much needed addition to our fleet. MCS is aware that in the recent past, there was a potential 20% decrease in state aid, a deficit that would have resulted in direct negative impacts to student programming. We will continue to monitor the fiscal climate and work to control excess fund balance.

**Completion Date:** 6/30/2024

**Person Responsible:** Superintendent, SBO

#### **> Reserve Plan**

**Recommendation:** We recommend that the reserve plan be updated at least once a year and posted on the District website.

**District Response:** Since our last audit, the District has had three Superintendents. The change in personnel led to a lapse in updating the Reserve Plan in a timely manner. This plan will be revised and posted on the website.

**Completion Date:** 1/1/2023

**Person Responsible:** Superintendent

#### **> Issues Related to Changing Environment:**

**Recommendation:** We recommend that the District document all critical financial processes. These process documents should be reviewed for accuracy and completeness. Once prepared, employees should be required to maintain the documents in a manner that reflects any changes to the procedures.

**District Response:** The District participates in the ONC BOCES Shared Business Office and that office does in fact have a Business Office Procedures Manual in place. In house, the District will begin documenting all critical financial processes and then will be maintained.

**Completion Date:** 6/30/2024

**Person Responsible:** Superintendent

➤ **Information Technology:**

**Recommendation:** We recommend that the District develop a written Disaster Recovery Plan to be kept on file. We also recommend that on completion of the plan, copies be distributed to employees and training programs be made available to the staff.

**District Response:** A recovery plan will be developed and distributed.

**Completion Date:** 9/01/2023

**Person Responsible:** Superintendent, Director of Technology

➤ **Documentation of Invoice Processing:**

**Recommendation:** We recommend that the District continue to monitor the procurement of goods and services closely and that an approved purchase order or claim form be used for all purchases.

**District Response:** This was instituted in July of 2021 and continues to evolve.

**Completion Date:** 07/01/2023

**Person Responsible:** District Treasurer

Jamie Maistros



Superintendent  
Morris Central School