



Holley Central School District

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October 12, 2023

On October 11, 2023, the District received its management letter from the audit ending June 30, 2023. Within this letter, there are suggested corrective actions that the District may consider. Listed below are the open recommendations and the District's response.

Current Year Control Deficiency in Internal Control:

Quotations-School Lunch Fund-

Federal Regulations #7 CFR Part 210.09 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2023, the District's School Lunch fund balance totaled \$250,376 and exceeded three months average expenditures in the amount of \$12,298.

We recommend the District continue to closely monitor the School Lunch program and make every effort to comply with the Federal Regulation.

District Response-The District has made equipment purchases of \$75,830 during the 2022-2023 school year to assist in reducing the fund balance. We will continue to monitor the status prior to June 30, 2024.

Current Year Deficiencies in Internal Control:

Laptop Insurance- Our examination revealed that the district is not tracking the laptop insurance money received from students.

We recommend that the district create procedures to track and reconcile the laptop insurance money received from students.

District Response-The district does use a shared spreadsheet for both buildings. Receipts are issued and reports run from online payments through My School Bucks. We agree there should be tighter internal controls, including the responsibility of monitoring throughout the year and will do so by June 30, 2024.

If there are any other questions, please feel free to contact me.

Sincerely,



Sharon Zacher
Assistant Superintendent for Business
Holley Central School District