



# DeRuyter Central School

*Home of the Rockets*

711 Railroad Street, DeRuyter, NY 13052  
 Phone: 315-852-3400 Fax: 315-852-9600

**Neal A. Capone, Ed.D.**

Superintendent of Schools

**Jenny Valente**  
 Director of Special Education  
 PK-5 Principal

**Stephen Rafferty**  
 6-12 Principal

**Amanda Graham-Quirk**  
 School Business Executive

**October 6, 2023**

**To:** Dr. Neal Capone and DeRuyter CSD Board of Education  
**From:** Amanda Graham-Quirk, Business Executive  
**Re:** DeRuyter CSD Corrective Action Plan 2022-2023

**1. Duties of the District Treasurer**

| <b><u>Findings</u></b>   | <b><u>Corrective Action Plan</u></b>  | <b><u>Date to Implement</u></b> |
|--|---|---------------------------------|
| Due to the numerous accounting duties being performed by the District Treasurer, maximum accounting controls are not possible. The District has implemented some mitigating controls over the duties of the Treasurer, including periodic review of payroll change reports, and an independent cash receipts log. However, we recommend the District continue to strengthen these controls, and develop a written plan for the monthly review process. | The district continues to develop a written plan for the monthly review process that addresses most of these accounting control deficiencies. The district is also moving forward with monthly meetings to ensure that discussion as a team can be had on a monthly basis about tasks coming up so we can analyze migrating controls. | 06/30/2024                      |

**2. Pay Rates**

| <b><u>Findings</u></b>  | <b><u>Corrective Action Plan</u></b>   | <b><u>Date to Implement</u></b> |
|---|--|---------------------------------|
| We noted one instance where an employee had a salary increase and there was no board approval or new salary noticed signed and approved by the employee and district. Additionally, we noted that pay rates for some additional duties are not being reviewed and approved by the board. We recommend the district had the board approve rates as well as any increases in salaries along with a new salary notice signed by the employees. | The district has brought the enrichment salary to the board this summer to ensure that the board as approved it through motion. The salaries are being reviewed to ensure no changes need to be addressed. | 10/31/23                        |

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*Board of Education: Dean Hathaway, President; Daniel Degear, Vice President; Members – Melanie Ackley, Lisa Benedict, Jodi Wiesing*



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### 3. Budget Transfers

| <u>Findings</u>   | <u>Corrective Action Plan</u>   | <u>Date to Implement</u> |
|---|---|--------------------------|
| <p>The Board of Education has the authority to transfer funds between noncontingent account codes, and from noncontingent account codes to contingent codes, but not from contingent account codes to noncontingent account codes. During the current fiscal year, the District increased noncontingent budget codes for purchases not considered ordinary contingent expenses.</p> | <p>The Business Office will work to ensure that the budget transfer codes are in compliance and do more substantial review of codes after the Purchase Order has been created to ensure everything is in the appropriate codes.</p> | <p>06/30/2024</p>        |

### 4. Cyber Risk Management

| <u>Findings</u>  | <u>Corrective Action Plan</u>   | <u>Date to Implement</u> |
|--|---|--------------------------|
| <p>The District's IT personnel routinely assess cyber risks as part of their normal operating procedures. We recommend the District continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.</p> | <p>This work with the Tech Department continues to prepare formal operating procedures. The District has shifted responsibilities this year and the Business Official will be working with the IT department to continue to develop this procedure which is also required for Cyber Security Insurance.</p> | <p>06/30/2024</p>        |

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