



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-4 Principal

Stephen Rafferty
5-12 Principal

Amanda Graham-Quirk
School Business Executive

October 16, 2024

To: Dr. Neal Capone and DeRuyter CSD Board of Education
From: Amanda Graham-Quirk, Business Executive
Re: DeRuyter CSD Corrective Action Plan 2023-2024

1. Duties of the District Treasurer

<u>Findings</u>	<u>Corrective Action Plan</u>	<u>Date to Implement</u>
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 mitigating controls.	06/30/2025

2. Grant Drawdowns

<u>Findings</u>	<u>Corrective Action Plan</u>	<u>Date to Implement</u>
During the course of our examination, we noted the District had approximately 75% of their current year grant expenditures included in accounts receivable at year end. Although a significant portion of this receivable has been collected subsequent to year end, it is best practice to prepare grant drawdowns on a more timely basis to help with cashflow needs.	The district has created a check and balance to ensure that the drawdowns are happening in a timely manner with accountability. The district is also working with one of the grant sources to continue to request payments. The district will be using this report to continue added pressure to ensure the repayment occurs within the 24-25.	6/30/25

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Board of Education: Jodi Wiesing, President; Daniel Degear, Vice President; Members – Melanie Ackley, Lisa Benedict, Connor Langevin



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3. Cyber Risk Management

<u>Findings</u>	<u>Corrective Action Plan</u>	<u>Date to Implement</u>
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.	This work with the Tech Department continues to prepare formal operating procedures. The District will be working with BOCES to ensure that we have a working document by the end of the fiscal year. We will also be bringing this document to the review of the safety committee to ensure we have a comprehensive report.	06/30/2025

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