
INTEROFFICE MEMORANDUM

TO: MATTHEW SICKLES, SUPERINTENDENT
FROM: TRACY MARSHALL, BUSINESS ADMINISTRATOR
SUBJECT: 2017-18 MANAGEMENT LETTER CORRECTIVE ACTION PLAN
DATE: OCTOBER 31, 2018
CC: AUDIT COMMITTEE, BOARD OF EDUCATION

During the examination of the district's internal controls for fiscal year ending June 30, 2018, the external auditors noted the following deficiencies:

Current Year Deficiencies in Internal Control:

Disbursements-

During the course of our examination we noted instances where individuals were paid for officiating sporting events. However, there were two instances where the rate at which the officials were paid did not trace to Section V officials' rates.

We recommend the District review this practice and develop the appropriate corrective action.

District Response:

The District will cross reference all payments submitted for officials' fees with the current Section V rates.

Other Item:

The following item is not considered to be a deficiency in internal control; however, we consider it another item we would like to communicate to you as follows:

Cyber Risk Management-

We recommend the District continue to document their cyber risk assessment protocols 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.

District Response:

The District is currently conducting an internal audit review of our IT Systems and cyber risk analysis.