

**Rush-Henrietta Central School District  
BUSINESS OFFICE**

---

MEMO TO: Lawrence Bo Wright  
FROM: Andy Whitmore  
RE: Internal Audit Corrective Action Plan  
DATE: April 24, 2019

Shown below is the management response to the Rush-Henrietta Central School District's "Internal Control Risk Assessment:"

**Current Year Risk Assessment Findings:**

Governance / Budgeting-

Although there is a district policy regarding the establishment of an Audit Committee a charter for the Audit Committee could not be located.

A draft charter has been prepared for consideration by the Audit Committee and the Board of Education. The charter expands upon the board policy by detailing the activities and responsibilities of the Audit Committee.

Cash Receipts and Revenues-

When reviewing cash receipts for athletic events the auditors could not trace a bank deposit for one event.

The event in question was Cancer Duals, a multi-school meet where all schools contributed to Camp Good Days. The event has been in existence for the past five years and rotates to different school sites. Last year, Fairport hosted. There was no admission charge but instead a suggested \$5 donation at the door. The organizers of the event (from Penfield HS) handled the funds and presented Camp Good Days with a check. In the future, if we host the event again (very likely we will), the athletic department will follow district guidelines to include district authorization prior to the event, and all monies deposited and disbursed through the standard process.

Accounting, Reporting and Information Technology-

During a tour of the Computer Services server room it was noted there was no fire extinguisher in close proximity to the servers

Facilities has placed an appropriate fire extinguisher inside the server room on an appropriate stand. This will be inspected annually as part of the annual inspection of all fire extinguishers. Our secondary server at the TOC already had an appropriate fire extinguisher.

Please let me know if you have any questions regarding the Corrective Action Plan.