



## CINCINNATUS CENTRAL SCHOOL DISTRICT

Todd Freeman, Superintendent of Schools  
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Telephone: (607) 863-4069 Fax: (607) 863-4109

**Matthew Priest**  
Business Administrator  
(607) 863-3200 Ext. 7...2

**David Phetteplace**  
Secondary Principal  
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**Kimberly Symons**  
Elementary Principal  
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**Bridgitte Cook**  
Director of Pupil  
Personnel Services  
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**Michael Stafford**  
Director of Facilities  
Athletic Director  
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**Carolyn Nowalk**  
Treasurer  
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**Deborah Lilley**  
Head Bus Driver  
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**Megan Potter**  
School Nurse  
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**Carrie Temple**  
District Clerk  
(607) 863-4069

**To:** Mr. Todd Freeman, Superintendent

**From:** Matthew Priest, Business Administrator

**Re:** Corrective Action Plan for 2023-2024

The 2023-2024 fiscal year external audit for the Cincinnati Central School District was performed by the firm MMB and Company. The firm did not identify any deficiencies in internal control that were considered to be material weaknesses. However, MMB and Company identified certain matters involving the internal control and other operational matters that was presented for the District's consideration. The District's response to the recommendations are stated in italics.

### **Banking Procedures:**

Our examination revealed that the District has a process in place over online banking, however, that process is not documented in writing outlining the specific procedures to be followed, for online banking procedures. In order to enhance the controls over wire transfers and online banking transactions, we recommend the District document their procedures in writing. We believe that the implementation of these recommendations will provide Cincinnati Central School District with a stronger system of internal control while also making its operations more efficient.

*This recommendation will be followed. This recommendation was verbally delivered during the audit committee's review as well as during the auditor's Board of Education presentation. The Business Office will establish a formal written document outlining the procedures to follow for wire transfers and online banking transactions. This document will be completed and implemented by January 1, 2025.*

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