

BROCKPORT CENTRAL SCHOOL DISTRICT

NEW YORK

***COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT***

For Year Ended June 30, 2023



BUSINESS
ADVISORS
AND CPAS



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ADVISORS
AND CPAS

October 16, 2023

To the Board of Education
Brockport Central School District, New York

In planning and performing our audit of the financial statements of Brockport Central School District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Brockport Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Brockport Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Brockport Central School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 16, 2023 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Prior Year Deficiency Pending Corrective Action:

Summer School 4408 Program –

The New York State Education Department provides an EFH-670 summary of 4408/4201 STAC approval and verified cost and state aid payments. This document should be reviewed to ensure the services provided are properly STAC'ed and the District's local share can be easily calculated. Our examination revealed five (5) claims where aid was being held, pending follow-up from the District.

We recommend the District implement procedures to periodically review this document.

Current Year Deficiencies in Internal Control:

School Lunch Fund –

Federal regulation #7 CFR Part 210.14 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2023, the District’s School Lunch Fund balance was in excess of three months average expenditures in amount of \$313,154.

We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.

Retirement Reporting –

During our examination of payroll reporting to the retirement system, we noted one instance in which an employee’s wages were not being reported to ERS system, even though they opted to participate.

We recommend the District continue to develop the corrective action necessary to ensure wages are reported to the retirement system for those we elect to participate.

Capital Assets –

Over the past several years the District has made a significant investment in Information Technology (IT) assets (non BOCES owned), however, there are no formal written procedures in place for maintaining a detailed up to date inventory, adding and deleting IT assets to the inventory, and annually reviewing the physical inventory.

We recommend a written policy be established that includes guidance to maintain the physical inventory, the process followed to track inventory, and the timing of a physical inventory.

Prior Year Recommendation:

We are pleased to report the following prior year recommendation has been implemented to our satisfaction:

1. The District appointed an internal auditor for the 2022-23 fiscal year.

* * *

We believe that the implementation of these recommendations will provide Brockport Central School District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 16, 2023