

**BALDWINVILLE CENTRAL SCHOOL DISTRICT
NEW YORK**

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

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

September 13, 2022

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

In planning and performing our audit of the financial statements of Baldwinsville Central School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Baldwinsville 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 Baldwinsville Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Baldwinsville 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 September 13, 2022 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:

Current Year Deficiencies in Internal Control:

Payroll Certification –

During our examination we noted that payrolls are not certified prior to distribution of payroll payments.

We recommend that payroll registers be reviewed and certified by the District's Board appointed payroll certification individual, prior to the distribution of payroll payments.

(Current Year Deficiencies in Internal Control) (Continued)

School Lunch Fund –

Federal Regulation #7CFR Part 210.09 recommends the School Lunch Fund balance not exceed three months average expenditures. The fund balance at June 30, 2022 totaled \$1,178,902 which exceeded the recommended balance by \$979,193.

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

Other Items:

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

Federal Programs –

The District has updated their policies and procedures surrounding the Uniform Grant Guidance (UGG) to document in a written procedural manual that is specific to each federal program compliance requirement. As part of this manual a conflict of interest statement should be completed by District staff and Board members.

Prior Year Recommendations:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. All receipts examined were properly deposited in a timely manner.
2. All timesheets examined were properly reviewed and signed by employee supervisors.
3. Our testing of PILOT payments received by the District did not reveal any instances in which payments were not received timely.

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We believe that the implementation of these recommendations will provide Baldwinsville 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, Barw & Co. LLP

Rochester, New York
September 13, 2022