



# SPENCERPORT CENTRAL SCHOOL DISTRICT

## *Assistant Superintendent of Business*

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RICK WOOD

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Date: September 29, 2022

To: Audit Committee  
Board of Education  
Kristin Swann, Superintendent

From: Rick Wood, Assistant Superintendent of Business  
Nicole Poh, Treasurer

Re: Annual Financial Statements and Communicating Internal Control Related Matters Identified In An Audit (Management Letter) for the Year Ended June 30, 2022

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On an annual basis, school districts in New York State are required by law to have an independent audit firm examine the financial records and procedures of the district for the previous fiscal year. The process begins in early spring and is usually completed by the end of September. Attached are the Financial Statements and Communicating Internal Control Related Matters Identified in An Audit (Management Letter) for your review. We are in agreement with both reports.

Raymond F. Wager, CPA, P.C., A Division of Mengel Metzger Barr & Co. LLP, has performed the District's financial statement audit as of and for the year ended June 30, 2022. The attached Financial Statements consist of the audit of the governmental activities, each major fund, and the aggregate remaining fund information. The financial statements are the responsibility of the District's management. The auditors' responsibility is to express opinions on the financial statements based on their audit.

It is anticipated the auditors will begin the Single Audit and Extraclassroom Activity Funds Audit in November or December of 2022. Their reports will be submitted to the Board of Education at the January 2023 business meeting.

We are pleased to report that the auditors again stated **“the financial statements...present fairly, in all material respects, the respective position of the governmental activities, each major fund, and the aggregate remaining fund information...”**

Statement of Auditing Standards (SAS) No. 112, Communicating Internal Control Related Matters Identified in an Audit, requires the auditors to report, in writing, to management and those charged with governance any control weaknesses, significant deficiencies and/or material weaknesses. The auditors identified one current year control deficiencies and one other items comment. Their specific comments and our responses follow.

*Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.*

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[www.spencerportschools.org](http://www.spencerportschools.org)

**Current Year Deficiencies in Internal Control:**

Procurement Procedures (page 1)

*“As part of our examination over the purchasing procedures we noted three instances in which the district did not obtain the adequate number of written quotations as outlined in their procurement policy.*

*We recommend every effort be made to comply with Section 104b of General municipal law regarding quotations.”*

**District's Response**

We concur with the recommendation. The Purchasing Clerk, Purchasing Agent and Claims Auditor will continue to monitor and to the best of their ability ensure the proper number of quotations are received. The business office will also review the regulations to determine if the limits for written quotations are adequate and seek the audit committee's recommendation by January 31, 2023. In addition, the Purchasing Agent will remind administrators each December and March during administrative council and review when quotes are necessary.

**Other Item(s):**

Federal programs (page 2)

*“As a result of recent federal programs changes the District documents various Federal Programs procedures through written questionnaires prepared by the Program Coordinators and the Business Office. Recent guidance from the New York State Education Department suggests Federal recipients should enhance their written documentation into a written procedural manual that is more detailed and specific to each federal program compliance requirements.*

**District's Response**

The District's business office will take a review of the NYS Education Department's guidance and will enhance the District's written documentation into a more formal written procedural manual to be in compliance by December 31, 2022.

Cc: Audit file, memo file