



SPENCERPORT CENTRAL SCHOOL DISTRICT

Assistant Superintendent of Business

71 Lyell Avenue - Spencerport, NY 14559

RICK WOOD

Assistant Superintendent for Business

Phone: (585) 349-5111

Fax: (585) 349-5101

Email: rwood@spencerportschools.org

Date: September 27, 2023

To: Audit Committee
Board of Education
Ty Zinkiewich, 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, 2023

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.

Mengel Metzger Barr & Co. LLP, has performed the District's financial statement audit as of and for the year ended June 30, 2023. 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 2023. Their reports will be submitted to the Board of Education at the January 2024 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.

Current Year Deficiencies in Internal Control:

Procurement Procedures (page 1)

"We noted the district was procuring goods and services following the piggybacking process, however, the District did not always confirm or maintain documentation showing that the cooperative bid is in compliance with General Municipal Law regarding piggybacking.

We recommend the District review the procedures over the utilization of piggybacking contracts to ensure adequate documentation is maintained as outline in General Municipal Law."

District's Response

We concur with the recommendation. Although the Purchasing Clerk currently reviews the documentation from different national cooperative purchasing agencies, a more thorough examination specific to prerequisite number one explained in the October 2021 State of New York Office of the State Comptroller memo, to ensure it is in compliance with General Municipal Law for piggybacking. The Purchasing Agent will do the same but on a random sample basis. In addition, to reviewing the documentation, the Purchasing Clerk will attach the documentation to the pending purchase order showing the cooperative bid is in compliance with General Municipal Law and is maintained with each qualifying purchase order. This procedure will be in place by October 15, 2023.

Cc: Audit file, memo file