

**RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT**  
**NEW YORK**

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

**For Year Ended June 30, 2024**



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

September 16, 2024

To the Board of Education  
Rush-Henrietta Central School District, New York

In planning and performing our audit of the financial statements of Rush-Henrietta Central School District, New York as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Rush-Henrietta Central School District, New York'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 Rush-Henrietta Central School District, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of Rush-Henrietta 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 16, 2024 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:**

**School Lunch Fund –**

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2024 totaled \$ 1,597,184. This appears to be in excess of the three months average expenditures level recommended by federal regulation #7CFR Part 210.09.

We recommend the District continue to monitor the fund balance in order to comply with the federal regulation.

## **Current Year Deficiencies in Internal Control:**

### **Procurement –**

During the course of our examination, we noted one instance where the District did not obtain three written quotes as required by the procurement policy.

We recommend the District continue in its efforts to follow the bidding/quotation procedures indicated in the procurement policy.

### **Credit Cards –**

Our examination revealed an increased use of the District's credit card for purchases that would typically follow the normal purchase/requisition process.

We recommend the District review the credit card policy with those employees utilizing the credit cards to ensure the policy is being followed.

## **Prior Year Recommendation:**

The prior year recommendation has been implemented to our satisfaction:

1. The District developed written procedures over their IT inventory process.

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We believe that the implementation of these recommendations will provide Rush-Henrietta Central School District, New York 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 16, 2024