

RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

September 21, 2023

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 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 Rush-Henrietta 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 Rush-Henrietta Central School District'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 21, 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:

School Lunch Fund –

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2023 totaled \$1,187,790. This appears to be in excess of the three months average expenditures level recommended by federal regulation #7CFR Part 210.14.

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

Current Year Deficiency in Internal Control:

IT Inventory –

Over the past several years the District has made a significant investment in (non BOCES owned) Information Technology (IT) assets, however, there is 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 the District develop written procedures to enhance the internal controls over IT equipment.

Prior Year Recommendation:

The prior year recommendation has been noted above.

* * *

We believe that the implementation of these recommendations will provide Rush-Henrietta 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
September 21, 2023