



# BROCKPORT

## Central School District

**Business Offices** • 40 Allen Street, Brockport, New York 14420 – 2296 • Phone (585) 637-1820 • Fax: (585) 637-1829

November 15, 2023

100 Chestnut Street  
Suite 1200  
Rochester, New York 14604

RE: June 30, 2023 Financial Report and Management Letter

Dear Tom,

We have reviewed each of the audit comments presented as a result of your audit of the Basic Financial Statements for the year ending June 30, 2023 and have determined our approach to improve each of these areas. Beginning immediately the district will take the following actions:

### **Prior Year Deficiencies in Internal Controls:**

**Summer School 4408 Program** – The New York State Education Department provides an EFH-670 summary of 4408/4201 STAC approval and verified cost and state aid payments. This document should be reviewed to ensure the services provided are properly STAC'ed and the District's local share can easily be calculated. Our examination revealed five (5) claims where aid was being held, pending follow-up from the district.

We recommend the district implement procedures to periodically review this document.

*Action Plan – The district beginning in October 2023 will review the document monthly for follow-up items.*

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

**School Lunch Fund** – Federal regulation #7 CFR Part 14 recommends the School Lunch Fund Balance not exceed three months average expenditures. As of June 30, 2023, the District's School Lunch balance was in excess of three months average expenditures in amount of \$313,154.

We recommend the district continue to develop the corrective action necessary for compliance with the Federal Regulation.

*Action Plan – The district will complete the corrective action plan to the state by the end of November 2023 which will include a spend down plan.*

**Retirement Reporting** – During our examination of payroll reporting to the retirement system, we noted one instance in which an employee's wages were not reported to ERS system, even though they opted to participate.

We recommend the district continue to develop the corrective action necessary to ensure wages are reported to the retirement system for those who elect to participate.





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***Action Plan** – The district will review by November 30, 2023 our retirement reporting procedure to insure accuracy.*

**Capital Assets** – Over the past several years the District has made significant investments in Information Technology (IT) assets (non BOCES owned), however, there are 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 a written policy be established that includes guidance to maintain the physical inventory, the process followed to track inventory, and the timing of physical inventory.

***Action Plan** – Although the district does track inventory there is no written formal procedure. The district will create and implement the written procedure by the end of the 2023-24 school year.*

If you have any questions, please feel free to contact me at (585) 637-1824 or [jill.reichhart@bcs1.org](mailto:jill.reichhart@bcs1.org).

Sincerely,

Jill Reichhart  
Director of Finance