

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2017

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

Shareholders:

Raymond F. Wager, CPA
Thomas J. Lauffer, CPA
Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

September 13, 2017

To the Board of Education
North Rose-Wolcott Central School District, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Rose-Wolcott Central School District, New York as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the North Rose-Wolcott Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.

Current Year Deficiencies in Internal Control:

Summer School 4408 Program –

The New York State Education Department now provides the new EFH670 summary of 4408/4201 STAC approval and verified cost and state aid payments, twice a year. During our review of this document we noted the District did not STAC for the 1:1 aid for certain students and transportation costs were not STAC'ed for the 2015-16 fiscal year.

We recommend the Special Education Director review and reconcile this document to ensure the services received are properly STAC'ed in order to maximize state aid and calculate the local cost.

(Current Year Deficiencies in Internal Control) (Continued)

Procurement Procedures –

During our examination of cash disbursement we noted two instances in which the required number of written quotations were not obtained in accordance with the District's procurement procedures.

We recommend every effort be made to obtain the required number of written quotes for purchases in accordance with the District's procurement procedures.

Prior Year Recommendations:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. The District enhanced and implemented mitigating controls for the posting and cash collection process during the year under examination.
2. The District updated their IT inventory listing.

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.

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We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Raymond F. Wager, CPA, PC

September 13, 2017