



NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

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TO: Audit Committee

DATE: 10/10/17

FROM: Robert D. Magin, Assistant Superintendent for Business and Operations

RDM

RE: External Audit for the Year Ending June 30, 2017

The annual, independent audit report prepared for the Board of Education by Raymond Wager, CPA, and the management letter was provided to the Audit Committee for study. The audit contains statements for the year ending June 30, 2017. The report is a positive one. The recommendations have been addressed as follows:

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.

CAP:

The Director of Special Education verified on September 28, 2017 that these services have now been STAC'ed.

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.

CAP:

On August 9, 2017, the Assistant Superintendent for Business and Operations gave the directive to all administrators that the requisition form showing multiple quotes must be submitted, when required, in accordance with the District's Purchasing Procedure (5410P). Purchase orders will not be issued unless they adhere to this procedure.