

VICTOR 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 13, 2023

To the Board of Education
Victor Central School District, New York

In planning and performing our audit of the financial statements of Victor 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 Victor 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 Victor Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Victor 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 13, 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 Program –

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2023 totaled \$907,010. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.

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

Current Year Deficiency in Internal Control:

Claims Auditor –

During the course of our examination, we noted a warrant report that was not signed by the Claims Auditor indicating review and approval of disbursements in the warrant.

We recommend that during review the Claims Auditor acknowledges approval of disbursements by signing the warrant or check stub associated with each disbursement reviewed.

Prior Year Recommendation:

The following prior year recommendation has been implemented to our satisfaction:

1. The District has developed a procedure to ensure an administrative review and authorization of separation payments.

*

*

*

We believe that the implementation of these recommendations will provide Victor 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, Barz & Co. LLP

Rochester, New York
September 13, 2023