



Seneca Falls Central School District

Communicating Internal Control Related Matters Identified in an Audit

Management Letter (For Year Ended June 30, 2023)

Prior Year Deficiencies in Internal Control and Corrective Action Plan

I. School Lunch Fund

The District had a fund balance in the School Lunch Fund on June 30, 2023 totaling \$249,212. This balance is in excess of the three-month average expenditure in the amount recommended by Federal Regulations by \$23,643.

District Resolution

- The District has identified that the excess amount is due to scheduled expenditures in 2022-23 that did not occur due to the wide variety of consumer product shortages.
- The District has an expenditure plan for those funds once the specific product market is available.
- Anticipated Completion Date: June 30, 2024

Current Year Deficiencies in Internal Control and Corrective Action Plan

There were no reported current year deficiencies in internal control.

Other Items for Consideration:

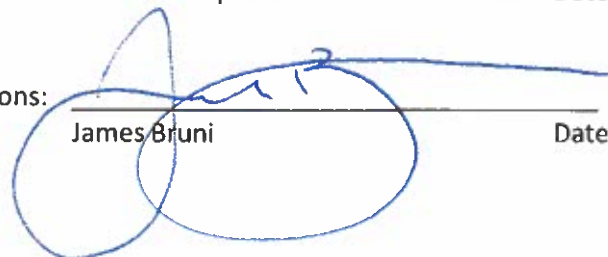
II. Federal Program

The District has developed a federal program compliance procedural manual that is specific to each federal program compliance requirement. The Seneca Falls CSD Board of Education adopted the Federal Funds Procedural Manual on December 15, 2022.

Audit Committee Chairperson:


Erica Sinicropi Date

Administrator of Business and Operations:


James Bruni Date