

**MANCHESTER-SHORTSVILLE CENTRAL SCHOOL
DISTRICT**

NEW YORK

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

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

September 12, 2022

To the Board of Education
Manchester-Shortsville Central School District, New York

In planning and performing our audit of the financial statements of Manchester-Shortsville Central School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Manchester-Shortsville 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 Manchester-Shortsville Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Manchester-Shortsville 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 12, 2022 on the financial statements of Manchester-Shortsville Central School 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:

Current Year Deficiencies in Internal Control:

Bidding Procedures -

As part of our examination, we reviewed various transactions involving multiple purchases from vendors. We noted two instances which appear to be over the bid threshold and did not appear to be competitively bid and or documented as an emergency purchase.

We recommend a continued effort be made to insure all items requiring competitive bidding comply with sections 103 and 104(b) of General Municipal Law and or document clearly those emergency type purchases.

Computer Controls -

Our examination revealed that vendor change reports are not printed and reviewed by something in the Business Office or the claims auditor on a monthly basis.

We recommend the administration review this item and consider implementing procedures which would require an independent review of vendor change reports on a monthly basis.

Other Items:

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

Cyber Risk Management -

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures and will continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

Federal Programs -

As a result of recent federal program changes the District documents various Federal Program procedures through written questionnaires prepared by the Program Coordinators and the Business Office. Recent guidance from the New York State Education Department suggests Federal recipients should enhance their written documentation into a written procedural manual that is more detailed and specific to each federal program compliance requirement.

Prior Year Recommendations:

There were no prior year recommendations.

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We believe that the implementation of these recommendations will provide Manchester-Shortsville 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 our examination.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 12, 2022