



Manchester-Shortsville Central School District

"Red Jacket Schools"

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Timothy Burns, Business Administrator

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September 14, 2022

To the Board of Education

The annual, independent audit report prepared for the Board of Education by Raymond Wager, CPA, and the management letter was provided to the Board of Education for study. The audit contains statements for the year ending June 30, 2022. The report is a positive one. The recommendations have been addressed as follows:

Current Year Deficiency

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.

Corrective Action: The Purchasing Agent will make a continued effort to ensure all items requiring competitive bidding comply with sections 103 and 104 (b) of General Municipal Law. When making emergency purchases that are above the bidding threshold, the Purchasing Agent will ensure that the Board of Education approves of all emergency purchases.

Person Responsible: Purchasing Agent

Completed By: Throughout 2022-2023 school year.

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.

Corrective Action: The Business Administrator or Claims Auditor will review and sign the vendor change report on a monthly basis.

Person Responsible: Business Administrator

Completed By: September 30, 2022.

Mission

We will challenge all learners and work in partnership with students, parents and community to achieve high standards.

Other Item:

The following item is not considered to be a deficiency in internal control; however, we consider it an other item 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. We recommend the District 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.

Corrective Action: The District in conjunction with our insurance broker have done a security audit which allowed us to add more security controls to our process and qualify for Cyber Suite Coverage enhanced coverage compared to our previous Cyber Liability coverage.

Person Responsible: Business Administrator

Completed By: June 30, 2023.

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 requirements.

Correction Action: The District will continue to work on a written procedure manual that is more detailed and specific to each federal program compliance requirements.

Person Responsible: Business Administrator

Completed By: June 30, 2023.

Prior Year Recommendation:

We are pleased to report the following prior year recommendation has been implemented to our satisfaction:

There were no prior year recommendations.

Mission

