

Manchester-Shortsville Central School District

"Red Jacket Schools"

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Timothy Burns, Business Administrator

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October 11, 2023

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, 2023. The report is a positive one. The recommendations have been addressed as follows:

Current Year Deficiency

Computer Controls –

During the course of our examination, we noted that one individual still has access rights within the system, however, they are no longer employed by the District.

We recommend all changes be reviewed and documented in an effort to provide additional internal controls. In addition, access rights should be periodically reviewed to determine if changes are necessary.

Corrective Action: The Business Administrator has worked with Edutech to remove the former employee from nVision.

Completed By: October 1, 2023.

Other Item:

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.

Mission

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

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, 2024.

Prior Year Recommendation:

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

1. For the transactions tested, purchases exceeding the bidding threshold appeared to be competitively bid.
2. Vendor change reports are being printed and reviewed by the Business Official on a monthly basis.

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