

***MEDINA CENTRAL SCHOOL DISTRICT***

***NEW YORK***

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

***For Year Ended June 30, 2023***



BUSINESS  
ADVISORS  
AND CPAS



September 25, 2023

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

In planning and performing our audit of the financial statements of Medina 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 Medina 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 Medina Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Medina 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 25, 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:

**Current Year Deficiencies in Internal Control:**

**Bidding/Quoting -**

During the course of our examination, we noted one instance in which the District did not obtain formal bids for a purchase made in excess of the threshold of \$10,000 as stated in the District's procurement policy.

We recommend the Administration review this situation for compliance with the District's procurement policy.

**Library Tax Collections –**

During the course of our examination, we noted that there was a miscommunication with the Library regarding the amount of the levy for the Library. As a result, the District made the Library levy whole, and recognized a reduced amount of tax revenue.

We recommend this situation be reviewed and the necessary procedures for the Library to notify the District of its tax levy be formalized and documented.

**(Current Year Deficiencies in Internal Control) (Continued)**

**Summer School 4408 Program –**

During the course of our examination, we noted that the District did not report all of its transportation costs for the 2021 Summer School program during the 2022 fiscal year. As a result, the District submitted additional costs during the current fiscal year.

We recommend the District implement procedures to ensure transportation costs are reported in the applicable period.

**Other Item:**

The following item is not considered to be 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. The District should 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.

**Prior Year Recommendation:**

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

1. The School Lunch Fund had an operating gain for the fiscal year ended June 30, 2023.

\* \* \*

We believe that the implementation of these recommendations will provide Medina 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, Barw & Co. LLP*

Rochester, New York  
September 25, 2023