

**PITTSFORD CENTRAL SCHOOL DISTRICT
NEW YORK**

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

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

September 25, 2024

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

In planning and performing our audit of the financial statements of Pittsford Central School District as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Pittsford 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 Pittsford Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pittsford 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, 2024 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 Deficiency in Internal Control:

Payroll –

As part of our examination over payroll, we noted the following:

1. Certain employee's hourly rates are annualized and it is assumed they are working a full day unless noted on an attendance record used to document vacation and sick days, however, there is no record of the actual hours worked each day.
2. The District utilizes a significant number of Memorandum of Agreements (MOA) to document modifications to employees compensation outside of the normal contract. As a result, we noted one instance in which an employees tested as part of our sample was overpaid and the District is recapturing the overpayment. In addition, District officials indicated there were other over payments identified internally who have or in the process of reimbursing the District.
3. The Contracted Security Personnel does not complete a timesheet and/or maintain a log of when they are on campus in order to document the days and time worked. The Director of Operations, Maintenance and Security does review the invoices received from the company, however, there is no building log that actually documents the time worked.

The District is in the process of implementing an electronic time reporting system which when fully implemented, will better document days on-site as well as hours worked for the above noted areas.

Prior Year Recommendation:

The following prior year recommendation has been implemented to our satisfaction:

1. Form W-3 was submitted to the IRS by the January 31 deadline.

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We believe that the implementation of these recommendations will provide Pittsford 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, Baw & Co. LLP

Rochester, New York
September 25, 2024