

**WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT
NEW YORK**

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

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS



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ADVISORS
AND CPAS

September 25, 2024

To the Board of Education
Wheatland-Chili Central School District, New York

In planning and performing our audit of the financial statements of Wheatland-Chili 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 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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:

Prior Year Deficiency Pending Corrective Action:

Disbursements –

While examining disbursements, we identified seven instances where purchase orders were dated after orders had already been placed with the vendor. In addition, we noted one instance where there was not a receiving or approving signature included with the invoice approving it for payment.

We recommend whenever possible, purchase orders should be approved prior to orders being placed with vendors. In addition, all invoices should have an indication it is okay to pay from an appropriate individual prior to being processed.

Current Year Deficiency in Internal Control:

Procurement Policy –

As part of our examination over the District’s procurement procedures we noted one instance in which a purchases did not have the required number of quotes as required by the District policy. In addition, we noted two instances in which purchases in excess of the bidding requirements did not appear to be competitively bid and/or the district did not clearly document the piggybacking requirements.

We recommend the District make every effort to comply with District policy and with Sections 103 and 104(b) of the General Municipal Law regarding procurement. In addition, when purchases are made using the piggybacking or best value exceptions, a process should be in place to document that determination prior to the purchase being made.

Other Item:

The following item was 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:

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.

Prior Year Recommendation:

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

- 1. We noted a purchase order was in place for those transactions tested.

* * *

We believe that the implementation of these recommendations will provide the Wheatland-Chili 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 Federal and State Oversight Agencies, the Board of Education, others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Rochester, New York
September 25, 2024

Mengel, Metzger, Barw & Co. LLP