

**GENEVA CITY SCHOOL DISTRICT
NEW YORK**

AGREED – UPON PROCEDURES

For Year Ended June 30, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

Independent Accountants' Report On Applying Agreed-Upon Procedures

To the Board of Education
Geneva City School District, New York

We have performed the procedures enumerated below on the books and records of the Geneva City School District, New York for the year ended June 30, 2023. The District's management is responsible for the books and records for the year ended June 30, 2023.

The Geneva City School District, New York has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Board with evaluating the books and records for the year ended June 30, 2023. Additionally, the NYS Education Department has agreed to and acknowledged that the procedures performed are appropriate to meet their purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are as follows:

Procedure #1:

We reviewed the submitted Contract for Excellence application, experimental application, and any amendments to each and determined if they were properly approved by the Commissioner of Education in a timely fashion and that the public comment process procedures were followed.

Finding #1 –

The District's Contract for Excellence plan for SY 22-23 was submitted timely by the District and approved by the Commissioner of Education on August 2, 2022.

Finding #2 –

The actual District expenditure exceeded the approved contract for excellence plan for each building for Time on Task and Class-Size Reduction, however, the District reallocated the approved budget for Teacher Principal Quality to Time on Task and Class-Size Reduction. It should be noted that the overall total expenditures for Time on Task and Class-Size Reduction exceeded the total approved budget of \$2,600,612, however, an approved budget amendment was not available for our review.

**To the Board of Education
Geneva City School District, New York**

Procedure #2

We determined if the District established an appropriate accounting system to clearly identify costs associated with the Contract for Excellence and that the accounting system captured building level costs.

Finding #3 –

The accounting system tracked payroll expenditures totaling \$2,574,611 for Contract for Excellence down to the building code and object level, however, the District did not track the supplies totaling \$69,000 to that level of detail. The District did maintain an excel spreadsheet identifying those expenditures.

Procedure #3:

We selected a sample of transactions to support disbursements of at least 5% of the total Contract for Excellence expenditures, selecting equally from both maintenance of District programs and new and expanded programs, to determine the following:

- A. Transactions were properly documented with original vendor invoices, purchase orders, approved contracts, other original source documentation, timesheets, and/or C4E payroll certification.
- B. Accounting for these transactions has been separately identified at the school building level within the accounting system and represents a type of expenditures that was included in the approved building plan.
- C. Expenditures were properly classified on the supplemental schedule provided to the NYS Education Department and are consistent with the terms and objectives of the approved contract as certified by the Superintendent or Chancellor.

Finding #4 –

- A. The expenditures tested were properly supported.
- B. Accounting for these transactions has been separately identified at the school building level within the accounting system and represent a type of expenditure that was included in the approved building plan.
- C. The District tracked the transactions on an excel spreadsheet by building and program type based on the plan for Time on Task and Class-Size Reduction which exceeded the total budget for all programs, however, the District did not track the expenditures relating to Teacher/Principal Quality, however, this was reallocated by the district without obtaining a budget amendment.
- D. The supplemental schedule provided to the NYS Education Department was not consistent with the approved plan certified by the Superintendent or Chancellor, and a budget amendment was not available for our review.

**To the Board of Education
Geneva City School District, New York**

We were engaged by the Geneva City School District, New York to perform the agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards, established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the financial transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Geneva City School District, New York and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and the New York State Education Department and is not intended to be and should not be used by anyone other than those specified parties.

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We wish to express our appreciation to all personnel for the courtesies extended to us during the course of our examination.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 5, 2023