



Wilson Central School

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November 5, 2024

Mr. Christopher Carlin
Chairperson, Wilson CSD Audit Committee
374 Lake St
Wilson, NY 14172

RE: External Audit Recommendations Response Letter

Dear Mr. Carlin and Audit Committee Members:

We are in receipt of the Management Letter in connection with the 2023-24 fiscal year audit dated October 08, 2024. Under New York State Law, the District is required to file a response to the management letter that addresses any deficiencies indicated by the auditing firm within 90 days of receipt. This writing has been prepared to satisfy that requirement. Copies of this response letter will also be filed with the New York State Education Department, Office of Audit Services, and the Office of the New York State Comptroller.

There are three observations cited as comments in the letter to management:

1. Internal control-related matters: Importance of monitoring transactions and conducting a secondary review whenever feasible. Also important to review individuals' software rights and restrict access to only the areas the individual needs.

District Response:

We will continue to work to provide a secondary review on processes when possible. The business administrator will review processes by December 15, 2024. The District Treasurer will review all software rights to nVision by December 15, 2024 and make any adjustment she deems necessary. As always, we are open to any suggestions the auditors have for us.

2. Unassigned fund balance over 4% and reserves

District Response:

The District intends to use these funds to offset any shortfalls in 2025. The Wilson Board of Education Finance Committee did meet to discuss this balance. The BOE Finance Committee will meet in August of 2025 to review the year end.

3. Excess fund balance in the food service fund

District Response:

The District will be creating a plan for use of the excess balance by December 20, 2024.

This concludes our response to the recommendations put forth by our auditing firm. The District is making every effort to comply with the recommendations and continues to look for ways to increase the efficiency and internal controls of our business operations. Should you have any questions, please do not hesitate to contact me.

Sincerely,



Carolyn Oliveri
Business Administrator



Timothy Carter
Superintendent of Schools

Cc.: NYSED, Office of Audit Services
Office of the New York State Comptroller
Catherine Lewis, District Treasurer