

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

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

**For Year Ended June 30, 2025**



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

October 9, 2025

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, 2025, 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 October 9, 2025 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:**

**Breakfast Claims –**

During the course of our examination, we noted that the number of meals on the point of sale system breakfast entry for Middle School/High School did not agree to the number of meals claimed on the claim form for the month of February.

We recommend the District implement procedures to ensure that the meals submitted on the claim form agree to the point of sale system.

**Retirement Reporting –**

As part of our payroll examination, we noted two instances where a signed opt-out form could not be examined.

We recommend the District review employees who opted out of the retirement system to ensure opt-out forms are on file.

**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 Recommendations:**

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

1. All purchase orders tested in our sample were dated prior to the corresponding invoices.
2. The District is enhancing their procedures over “piggybacking” and is utilizing a standardized form to document those requirements.

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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.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 9, 2025