



# ROMULUS CENTRAL SCHOOL DISTRICT

5705 State Route 96, Romulus, NY 14541

Phone: 607.869.5391

Fax: 607.869.5961

**Mrs. Jennifer A. Hayden**  
Superintendent of Schools

**Mr. Edward Ninestine**  
District Treasurer

**Mrs. Jennifer Barlett-Prati**  
Asst. Superintendent for Curriculum and Instruction

**Mrs. Kathy Stuck**  
CSE/CPSE Chairperson

---

The State Education Department  
The University of the State of New York  
Office of Audit Services  
524 Education Building  
Albany, New York 12234

October 22, 2025

To Whom It May Concern:

As a follow up to the Management Letter and Audit Report of the financial statement of the Romulus Central School District for the year ended June 30, 2025, the following course of action has been adopted by the school district to address the concerns noted.

## **Prior Year Deficiency Pending Corrective Action:**

### **Procurement Procedures-**

We have reviewed our procurement procedures and Policy and will educate anyone that would be making purchases above the competitive bid thresholds. We will also make sure that we have three written quotes when applicable. This will be completed and in place by 11/30/25.

## **Current Year Deficiencies in Internal Control:**

### **Payroll**

We have notified all employees about the importance of turning in timely time sheets with detailed information so that overtime will be calculated properly. We have also reviewed our procedures for calculating overtime with our Central Business Office at BOCES, who prepare our payroll. This was completed and in place by 9/30/25.

[www.romuluscsd.org](http://www.romuluscsd.org)



**Federal Programs—**

The District will enhance our written documentation to include a written procedural manual that will contain more detail and be specific to each federal program. This will be completed by 1/31/26.

Edward J. Ninestine



District Treasurer

Thomas Wilson



Audit Committee Chair

Cc: Jennifer Hayden, Superintendent of Schools

Mengel Metzger Barr & Co. LLP

Board of Education

Cathy Ross, Internal Claims Auditor

Phyllis Moore, Deputy Treasurer/CBO Business Executive