

**CALEDONIA - MUMFORD CENTRAL SCHOOL DISTRICT
NEW YORK**

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

For Year Ended June 30, 2025





BUSINESS
ADVISORS
AND CPAS

October 15, 2025

To the Board of Education
Caledonia-Mumford Central School District, New York

In planning and performing our audit of the financial statements of Caledonia-Mumford Central School District, New York (the 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 the 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 the 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 15, 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:

Prior Year Deficiency Pending Corrective Action:

Budget Transfers –

The Board of Education has the authority to transfer funds between noncontingent account codes, and from noncontingent account codes to contingent codes, but not from contingent account codes to noncontingent account codes. During the current fiscal year, the District increased a noncontingent budget code in the amount of \$125,697 in order to fund the purchase of a bus from the 2021-22 fiscal year, which had not previously been funded.

We recommend the District review this item and not make budget transfers from contingent account codes to noncontingent account codes in the future.

Current Year Deficiencies in Internal Control:

Supporting Documentation –

During our examination, we noted two instances in which the District was unable to provide documentation to properly support adherence to policies and procedures.

We recommend the District ensure that adequate support is provided for purchases and journal entries.

Vendor Change Reports –

During our examination, we noted that the vendor change reports are not being reviewed.

We recommend an individual independent of the accounts payable process review vendor change reports on a routine basis.

Smart Schools Bond Act –

During our examination of the Capital Projects Fund, we noted that the District has a receivable for Smart Schools Bond Act expenses incurred in the 2020-21 fiscal year, which has not been claimed for reimbursement.

We recommend the District review this item and develop the necessary corrective action during this next fiscal year.

Claims Auditor –

During our interview with the claim's auditor, we noted that the claims auditor does not review electronic payments, including credit card purchases.

We recommend the District review this item and develop the necessary corrective action during this next fiscal year.

Other Item:

The following item is 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's compliance requirements.

Prior Year Recommendations:

The following prior year recommendations have been implemented to our satisfaction:

1. Fund balance in the School Lunch Fund at June 30, 2025 was not in excess of the average expenditures level recommend by Federal Regulation #7CFR Part 210.14(b).
2. All examined purchases were supported by an approved purchased order processed before the invoice date.

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We believe that the implementation of these recommendations will provide the 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 Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 15, 2025