

GENEVA CITY 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 14, 2025

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

In planning and performing our audit of the financial statements of Geneva City 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 Geneva City School 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 Geneva City School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Geneva City School 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 14, 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:

Payroll –

As part of the internal controls over payroll, the District utilizes salary notices to document the employees understanding of their compensation. During our examination of the salary notices we noted six instances in which the salary notices were not signed and returned by employees.

We recommend the District consider implementing a process which requires a follow up to ensure signed salary notices for all employees are received.

Current Year Deficiency in Internal Control:

Payroll –

During the course of our payroll examination, we noted one instance where an employee in the school lunch program worked over six hours and did not take a lunch break. Per NYS Labor Laws, an employee is required to take at least a thirty-minute unpaid meal break, if they are working over six consecutive hours.

We recommend the District continue to make every effort to verify employee hours and make employees aware of break requirements.

Prior Year Recommendation:

The following prior year recommendation has been implemented to our satisfaction:

1. The School Lunch Fund balance was not in excess of the six-month average expenditures level recommended by Federal Regulation#7CFR Part 210.14.

* * *

We believe that the implementation of these recommendations will provide Geneva City 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 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 14, 2025