

GENEVA CITY SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 3, 2024

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, 2024, 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 3, 2024 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 Deficiencies 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 three 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.

(Prior Year Deficiencies Pending Corrective Action) (Continued)

School Lunch Fund –

Federal Regulation #7CFR 210.14 recommends the School Lunch Fund assigned fund balance not exceed three months of average expenditures, adjusted for the use of the supply chain assistance funding. As of June 30, 2024, the District’s School Lunch Fund fund balance totaled \$712,872 and exceeded three months average expenditures.

We recommend the District continue to closely monitor the fund balance of the School Lunch program and make every effort to comply with the Federal Regulation.

Prior Year Recommendations:

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

1. Purchases over the quote threshold had the required written quotes per District policy.
2. Equipment budget amendments were for ordinary contingent expenditures.

* * *

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 3, 2024