



# Wilson Central School

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October 24, 2025

Mr. Christopher Carlin  
Chairperson, Wilson CSD Audit Committee  
374 Lake St  
Wilson, NY 14172

RE: External Audit Recommendations Response Letter

Dear Mr. Carlin and Audit Committee Members:

We are in receipt of the Management Letter in connection with the 2024-25 fiscal year audit dated October 14, 2025. Under New York State Law, the District is required to file a response to the management letter that addresses any deficiencies indicated by the auditing firm within 90 days of receipt. This writing has been prepared to satisfy that requirement. Copies of this response letter will also be filed with the New York State Education Department, Office of Audit Services, and the Office of the New York State Comptroller.

There are two observations cited as comments in the letter to management:

1. Unassigned fund balance over 4% and reserves

District Response:

The District intends to use these funds to offset any shortfalls in 2025. The Wilson Board of Education Finance Committee did meet to discuss this balance. It is a strategic fiscal measure in response to the potential reduction of both Federal funding and the hold harmless provision of revenue. The BOE Finance Committee will meet in August of 2026 to review the year end.

2. Excess fund balance in the food service fund

District Response:

The District will be creating a plan for use of the excess balance by December 19, 2025.

This concludes our response to the recommendations put forth by our auditing firm. The District is making every effort to comply with the recommendations and continues to look for ways to increase the efficiency and internal controls of our business operations. Should you have any questions, please do not hesitate to contact me.

Sincerely,



Carolyn Oliveri  
Business Administrator



Timothy Carter  
Superintendent of Schools

Cc.: NYSED, Office of Audit Services  
Office of the New York State Comptroller  
Catherine Lewis, District Treasurer