

WALLKILL CENTRAL SCHOOL DISTRICT

***INDEPENDENT INTERNAL AUDIT REPORT
AGREED-UPON PROCEDURES
HEALTH INSURANCE &
IT FIXED ASSETS
2026***

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES RELATED TO INTERNAL CONTROLS

To the Board of Education of the
Wallkill Central School District
1500 Route 208
PO Box 310
Wallkill, New York 12589

We have performed the procedures enumerated below on the internal controls related to the health insurance, information technology fixed assets and District's website ADA compliance of the Wallkill Central School District Board of Education for the year ended June 30, 2026. The District's management is responsible for the internal controls.

The Board of Education of the Wallkill Central School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of understanding the controls over the health insurance, information technology fixed assets and District website ADA compliance. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

HEALTH INSURANCE

The District provides health insurance to eligible employees and retirees of the District. The employees' contribution rate is determined by their current contract. The retirees contribution rate is determined by the rate at the time of their retirement.

PROCEDURE 1

We reviewed the District's 2026 Monthly Health Insurance Rates schedules for the retirees to verify the cost of the insurance agrees with the health insurance invoice for February 2026.

FINDINGS - 1

No exceptions were noted as a result of this procedure.

PROCEDURE 2

We reviewed the District's 2026 Health Insurance Rates for the current employees to verify the rates cost of the insurance agrees with the health insurance invoice for February 2026 and the rate agree with the current contracts for the various negotiating units.

FINDINGS - 2

No exceptions were noted as a result of this procedure.

PROCEDURE 3

We requested the payroll transactions for February 6, 2026 and verified all the employees listed on the February 2026 health insurance bill were included in the payroll register and the amount withheld from their pay was accurate based on the contract and type of coverage.

FINDINGS - 3

We noted one employee had a payroll deduction withheld and was no longer in the health insurance plan. The change was updated on the human resource module of the accounting program but not in the payroll. The District has since reimbursed the employee.

We also noted another employee was receiving health care coverage and the withholding was not being taken from the employee's pay. The District is in the process of correcting this and the amount will be taken as a deduction in each pay through the end of the fiscal year.

PROCEDURE 4

The District has an outside vendor collect the retirees' health insurance contribution. They are responsible to track the payments. There is a spreadsheet to show how much each retiree should be contributing monthly. We verified each of the retirees on this spreadsheet and compared to the February 2026 health insurance invoice to make sure the amount to be collected agreed with the actual health care coverage and rate of contribution.

FINDINGS - 4

No exceptions were noted as a result of this procedure.

ASSETS – GRANT PURCHASES

PROCEDURE

The District received grants that allowed for purchasing information technology fixed assets. We requested the District general ledger dated July 1, 2025 through May 9, 2026 for account number A2630.230-00-0022 – Computer Instruction Comp. We reviewed the items over the District threshold for items to be included on the fixed asset listing and verified the items were on the District spreadsheet provided to us.

FINDINGS

No exceptions were noted as a result of this procedure.

ASSETS – LOCATION

PROCEDURE

The District's information technology fixed asset detail includes the asset and location of the item. We visited several of the District buildings with the Director of Technology to verify the assets on the detail were in the correct locations. We randomly selected items in each of the buildings we visited.

FINDINGS

We did note there were few a items that had been moved from the original location on the fixed asset list. There was one Smart Board that was in the High School, one 65" television that was in the District Office and several CPUs in the District Office. The Director of Technology made the corrections to the fixed asset lists.

TECHNOLOGY – ADA COMPATABLE WEBSITE

PROCEDURE

The District is required to maintain an ADA (Americans with Disability Act) compliant website. We reviewed the website and allowed a search of the website on the internet using Chat GPT. We also discussed the areas that are addressed on the website with the Director of Technology.

FINDINGS

No exceptions were noted as a result of this procedure. We recommend that the Director of Technology continue to monitor on a regular basis. The Director stated that he does monitor the website on a regular basis.

We would like to thank all of the staff that assisted us during our engagement.

We were engaged by the Board of Education of the Wallkill Central School to perform this agreed upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the internal controls. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Board of Education of the Wallkill Central School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than those specified parties.

Cooper Arias, LLP

Mongaup Valley, New York
May 16, 2026