# RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT

# NEW YORK

## COMMUNICATING INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN AN AUDIT

**For Year Ended June 30, 2026**

MMB+CO | BUSINESS ADVISORS AND CPAS

September 22, 2026

To the Board of Education
Rush-Henrietta Central School District, New York

In planning and performing our audit of the financial statements of Rush-Henrietta Central School District, New York (the District) as of and for the year ended June 30, 2026, 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 September 22, 2026 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:

### Computer Access –

During our examination of the IT computer controls, we noted the District's current termination window for former employees is one week.

We recommend the District consider shortening this window to twenty-four to forty-eight hours.

## Current Year Deficiencies in Internal Control:

### Journal Entries –

During the course of our examination, we noted that journal entries are not routinely reviewed and approved by an individual independent of the general ledger process.

We recommend the District implement procedures for an independent review and approval of all journal entries by an individual independent of the process.

**(Current year Deficiencies in Internal Control) (Continued)**

**Overtime Reporting –**

As a result of the change in legislation, the District is required to calculate and include qualified tax-exempt overtime in the employee's W-2 at the end of this year. Qualified overtime based on the new legislation may be inconsistent with overtime as defined in current contracts. In response, the software companies have provided a fix, however, it may still require a manual review of overtime to ensure the qualified overtime is consistent with the new legislation. The District is in the process of developing procedures to calculate and identify qualified overtime, however, it has not been fully implemented.

We recommend the District continue to enhance their procedures to calculate the qualified overtime and once implemented the calculation should be reviewed by someone independent of the process.

**Prior Year Recommendation:**

The prior year recommendation has been noted above.

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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, Barr & Co. LLP

Fairport, New York
September 22, 2026