

ROMULUS CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2026



BUSINESS
ADVISORS
AND CPAS

October 8, 2026

To the Board of Education
Romulus Central School District, New York

In planning and performing our audit of the financial statements of Romulus Central School District (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 October 8, 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:

Current Year Deficiency in Internal Control:

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 has developed procedures to calculate and identify qualified overtime.

We recommend the District document their procedures to calculate and identify qualified overtime and consider implementing a procedure for an independent review of the eligible overtime reported on a monthly basis.

Other Item:

The following item is not considered to be a deficiency in internal control; however, we consider it an other item which we would like to communicate to you as follows:

Artificial Intelligence (AI) –

As the use of Artificial Intelligence (AI) is becoming more prevalent in the environments in which municipalities operate, it is important to begin the process for developing an internal procedure or policy regarding how it will function and provide safeguards from potential harms.

The key objectives of the procedure or policy may include but are not limited to the following:

- Provide clear, concise guidance that is easy to follow.
- Ensure that AI systems and users adhere to established procedures.
- Define roles and responsibilities.
- Establish processes to assess and manage risks.
- Define prohibited uses.
- Establish procedures to safely retire systems no longer needed.

Prior Year Recommendations:

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

1. Employees were compensated correctly for overtime hours worked.
2. The District obtained the required number of quotes for purchases subject to quotation requirements.

*

*

*

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, Barw & Co. LLP

Fairport, New York
October 8, 2026