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November 17, 2025

CONFIDENTIAL

The Board of Education
East Ramapo Central School District

Dear Board Members:

We have audited the financial statements of East Ramapo Central School District (the District) for the year ended June 30, 2025, and have issued our report thereon dated November 17, 2025. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. We now present for your consideration our comments and recommendations based upon observations made during our audit.

This report is intended solely for the information and use of the Board, management and others within the District.

Construction in Progress

The District has a large construction in progress balance in its capital assets as of June 30, 2025, most of which was capitalized in prior years. It appears that several projects remain incomplete or have not been transferred to their respective asset categories upon completion. We recommend that management review the current construction in progress balance to determine the status of each project and take appropriate action to either finalize and capitalize projects or address any obstacles delaying completion.

Status of Prior Recommendations

The District has addressed recommendations made in the letter to management dated November 18, 2024. Where appropriate, recommendations have been revised and repeated as current year recommendations.

Invoice and Personnel File Storage - During the June 30, 2024 audit, there were several instances in which invoices and personnel files could not be located timely. This lead to delays and is indicative of an inadequate storage system. The documents should be stored in a manner in which they can be located immediately. We recommended that the District examine its current storage procedures in order to re-design how these documents can be found timely. During the June 30, 2025 audit, personnel files were moved to a digital platform resulting in the District locating the files timely. However, invoices were still not located timely. This comment is resolved for personnel files but repeated for invoices.

Documentation of the Journal Entry Process - During the June 30, 2024 audit, the journal entry process was not formally documented. This can lead to inconsistencies and errors in financial reporting. New staff members or those unfamiliar with the process may face challenges in performing their duties efficiently due to the absence of clear guidelines. We recommended that the District create detailed documentation outlining each step of the journal entry process, including responsibilities, approvers, and necessary controls. During the June 30, 2025 audit, a formal document describing the current journal entry process was presented but did not include responsibilities, approvers and necessary controls. This comment is repeated.

Extraclassroom Activity Funds - Inactive Clubs - During the June 30, 2025 and 2024 audits, the District reported on 32 and 27, respectively, extraclassroom activity funds that were inactive. We recommended that the District review the status of these funds to determine if they should be closed in accordance with the Regulations of the Commissioner of Education (8 NYCRR172). This comment is repeated.

Bank Reconciliations - During the June 30, 2025 and 2024 audits, we noted on the District's monthly bank reconciliations there are old outstanding checks. The District should implement procedures to ensure that all monthly bank reconciliations are reviewed and approved by an appropriate member of management, and ensure that all reconciling items are warranted, accurate, and supported by appropriate documentation. This comment is repeated.

Extraclassroom General Controls - During the June 30, 2024 audit, we noted that the District had established extraclassroom activity accounts to maintain student activities and funds. The New York State Education Department has published guidelines governing the proper procedures and policies governing the extraclassroom accounts and transactions. During the June 30, 2025 audit of the District's extraclassroom accounts, we noted that there are documentation issues with the extraclassroom accounts. This comment is repeated.

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We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the District's personnel during our audit. If you have any questions regarding the foregoing comments or wish any assistance in their implementation, please contact us at your convenience.

Very truly yours,

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