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CONFIDENTIAL

The Board of Education
East Ramapo Central School District

Dear Board Members:

We have completed our audit of the financial statements of East Ramapo Central School District (the District) for the year ended June 30, 2026. 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.

Excess Net Cash Resources - School Food Service Fund

During our audit, we noted that the District's net cash resources, defined as fund balance by the New York State Education Department (NYSED), in the School Food Service Fund were greater than six months of average operating expenditures as of June 30, 2026. Federal regulations require District's to limit their net cash resources to an amount that does not exceed three months of average operating expenditures. NYSED monitors compliance with this requirement through annual reviews of the District's financial information. As a result of the excess net cash resources, the District is required to create and implement a spending plan to NYSED to ensure that the excess net cash resources are spent by June 30, 2027. The plan is required to be maintained by the District and made readily available upon request. We recommend that the District create, implement and submit a spending plan to NYSED which takes into account the excess net cash resources as of June 30, 2026, as well as any additional excess revenue over expenditures that may occur in the coming year, to ensure compliance as of and for the year ending June 30, 2027.

Status of Prior Recommendations

The District has addressed recommendations made in the letter to management dated November 17, 2025. Where appropriate, recommendations have been revised and repeated as current year recommendations.

Construction in Progress - During the June 30, 2025 audit, we noted that the District had a large construction in progress balance in its capital assets, most of which were capitalized in prior years. It appeared that several projects remain incomplete or have not been transferred to their respective asset categories upon completion. We recommended 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. This comment is repeated.

Invoice Storage - During the June 30, 2025 audit, we noted several instances in which invoices 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, 2026 audit, invoices were moved to a digital platform. This comment is resolved.

Documentation of the Journal Entry Process - During the June 30, 2025 audit, we noted that 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. 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, 2026 and 2025 audits, the District reported on 22 and 32, 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, 2026 and 2025 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, 2025 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, 2026 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 take this opportunity to thank management and staff of the District for the courtesy and cooperation extended to us during the 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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