"Home of the Jaguars"

GENESEE VALLEY CENTRAL SCHOOL

1 Jaguar Drive - Belmont, New York 14813
Telephone: 585-268-7900
Fax: 585-268-7990
www.genvalley.org

October 20, 2026

State Education Department
Commissioner of Education
Office of Audit Services
89 Washington Avenue, Room 524EB
Albany, NY 12234

Management Division:

With regard to our 2025-26 financial statements and accompanying management letter, we offer the following response to the items cited.

Bank Reconciliations

During the course of our examination, we noted that certain bank reconciliations that are prepared by the Business Official are not being reviewed by an individual independent of preparation; however, those accounts prepared by others are being reviewed and approved by the Business Official.

Recommendation:

We recommend bank reconciliations be reviewed and approved by an individual independent of the preparation.

Organization's Corrective Action Plan:

The District will look at current approval processes for bank reconciliations and ensure each report is being reviewed and approved by an individual who is independent of the preparer. This action will be implemented by the Business Manager, Erin Ostrander, on July 1, 2026.

Purchasing

During our examination of disbursements, we noted twenty-two instances in which a purchase order was not included in the voucher packet or provided for our review.

Recommendation:

We recommend the Administration review its policies and procedures over the purchasing process and that every effort continues to be made to include the approved purchase order as part of the voucher packet to aid in the claims audit process.

Organization's Corrective Action Plan:

The District is reviewing current purchasing processes and making sure we are compliant with policies and procedures. We are aware that several purchases did not contain a purchase order, and we will ensure all future purchases include an approved purchase order as part of the voucher packet. This action will be implemented by the Business Manager, Erin Ostrander, and the Accounts Payable Clerk, Devan Willson, beginning July 1, 2026.

Thank you for your constructive comments. As indicated, we will refocus our efforts to improve these deficiencies. Please feel free to contact me with questions.

Sincerely,

Heath Gordon
Board of Education – President
Genesee Valley Central School District