

***LAFAYETTE CENTRAL SCHOOL DISTRICT***

***NEW YORK***

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

***For Year Ended June 30, 2021***



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

October 11, 2021

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the LaFayette Central School District, New York as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the LaFayette Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 11, 2021 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 Deficiencies in Internal Control:**

**Procurement Procedures –**

During our examination of the District's procurement procedures, we noted five instances in which purchases made did not have the required number of quotations, as required by the District's procurement policy.

We recommend the District make every effort to obtain the required number of written quotations for purchases, as required by District Policy.

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

**Payroll Time Reporting –**

During our examination of handwritten timesheets, we noted two instances in which the total hours reported on the manual timesheet did not agree to what was paid to the employee on the payroll register.

We recommend the District review this situation and develop the necessary corrective action.

**Computer Controls –**

During the course of our examination we noted that the District does not have a written disaster recovery plan. In addition, we noted that a computer control risk assessment has not been completed in approximately four years.

We recommend the District develop and implement a disaster recovery plan to safeguard electronic information. In addition, the District should perform an annual risk assessment on computer controls.

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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*

Rochester, New York  
October 11, 2021