

LAFAYETTE CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

September 9, 2024

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

In planning and performing our audit of the financial statements of LaFayette Central School District as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered LaFayette Central School 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 LaFayette Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of LaFayette Central School 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 September 9, 2024 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:

Prior Year Deficiency Pending Corrective Action:

School Lunch Fund –

Federal Regulation #7CFR Part 210.09 recommends the School Lunch Fund balance not exceed three months average of expenditures. As of June 30, 2024, the District's School Lunch Fund balance totaled \$253,007 and exceeded three months average expenditures after adjusting out of fund balance supply chain assistance received.

We recommend this situation be reviewed in order to develop the corrective action necessary for compliance with the Federal Regulation.

Current Year Deficiency in Internal Control:

Disbursements –

The District's purchasing policy allows for the use of purchase contracts of other municipalities (piggybacking) to comply with competitive bidding requirements. However, we noted the District does not have a procedure to verify and document that contracts meet all the prerequisites required by General Municipal Law.

We recommend the District verify and document that all prerequisites have been met before participating in piggybacking purchase contracts.

Prior Year Recommendations:

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

1. Our examination revealed that the District obtained the appropriate number of written quotations, as required by the District's procurement policy for those transactions that were tested.
2. The District is in the process of updating their investment policy to include the maximum allowable deposits authorized at each financial institution.

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We believe that the implementation of these recommendations will provide LaFayette Central School 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

Rochester, New York
September 9, 2024