



Business Administrator
Kristopher Williamson
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To: Robert Edwards, Superintendent
From: Kristopher Williamson, Business Administrator
Date: Friday, December 17, 2021
Subject: CAP for June 30. 2021 External Audit Report

As part of the District's June 30, 2021 external audit, our auditors, Mengel, Metzger, Barr & Co. LLP, reviewed our internal controls over financial reporting. During their review, the following immaterial deficiencies in our internal controls were noted. Below is our response to their findings.

Documentation of Procedures:

Finding: Changes in auditing standards require management to document their understanding through an annual assessment. Districts should be documenting their daily routines for various business cycles, such as procurement, cash receipts, payroll, personnel, and the monthly closing process. This work is ongoing and should be continually updated.

Response: The Business Office continues to update a document outlining the responsibilities and job duties of each member of the staff. This document is available to all Business Office staff members for reference.

Persons Responsible: Business Administrator and Business Office Staff

Date Completed: Before June 30, 2022

School Lunch Fund:

Finding: The balance of the School Lunch Fund on June 30, 2021 was in excess of three months of average expenditures. Federal Regulation #7CFR Part 210.15 recommends that fund balance should not exceed three months of average expenditures.

Response: The School Lunch Fund balance will continue to be monitored throughout the year. Consideration will be given to the excessive rises in costs when considering use of the available funds.

Person Responsible: Director of Food Services

Date Completed: Before June 30, 2022



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User Access Rights:

Finding: Three individuals, who are no longer employed with the district, still had access within the computerized accounting system.

Response: These three individuals have had their access removed. Procedures will be put in place when employees leave the district. These procedures will include steps to ensure that access is no longer available to individuals no longer employed with the district.

Persons Responsible: Business Administrator

Date Completed: Before June 30, 2022

Financial Accounting and Reporting:

Finding: Several journal entries were required to bring the opening balances into agreement with the prior audit report.

Response: There was a period of time between fiscal years where there was a temporary treasurer. During the course of the audit, journal entries were made by the treasurer to bring balances into agreement.

Persons Responsible: District Treasurer

Date Completed: December 31, 2021

Sincerely,

A handwritten signature in black ink that reads 'Kris William'.

Kristopher Williamson
Business Administrator

cc: Board of Education
Alicia Zupancic, District Clerk
Francis Zaryski, Director of Food Services
Brayden Bushnell, Treasurer