



**Business Administrator**  
Kristopher Williamson  
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**To:** Robert Edwards, Superintendent  
**From:** Kristopher Williamson, Business Administrator  
**Date:** Monday, October 16, 2023  
**Subject:** CAP for June 30, 2023 External Audit Report

As part of the District's June 30, 2023 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.

**School Lunch Fund:**

**Finding:** The balance of the School Lunch Fund on June 30, 2023 was in excess of three months of average expenditures. Federal Regulation #7CFR Part 210.14(b) 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. A multi-year spend-down plan will be created by our Director of Food Services. Consideration will be given to the excessive rises in costs when considering use of the available funds.

**Person Responsible:** Francis Zarynski, Director of Food Services  
**Date Completed:** Before June 30, 2024

**Year-End Audit Adjustments:**

**Finding:** After the commencement of the audit, several year-end audit adjustments needed to be made which affected receivables, liabilities, and corresponding fund balance.

**Response:** During the last months of the fiscal year, the Business Administrator and the District Treasurer will regularly monitor for any adjustments that need to be made before the audit commences.

**Persons Responsible:** Kristopher Williamson, Business Administrator  
Brayden Bushnell, District Treasurer  
**Date Completed:** Before June 30, 2024



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**IRS Reporting:**

**Finding:** The IRS filings for Form 1096 were submitted to the IRS after the deadline of January 31.

**Response:** It was determined that the district submitted the filings for Form 1096 to BOCES on time. However, BOCES had a software error that prevented these filings from being submitted on time. The Business Administrator will verify with BOCES that the filings for Form 1096 will be submitted to the IRS prior to the January 31 deadline moving forward.

**Persons Responsible:** Kristopher Williamson, Business Administrator  
**Date Completed:** Before January 31, 2024

**Disbursements:**

**Finding:** The District does not have a procedure to verify that contracts meet all prerequisites required under General Municipal Law when purchasing through piggybacking.

**Response:** Prior to piggybacking purchases being made through vendors, the Business Administrator will develop procedures to verify that the prerequisites of all bidding requirements have been met by the vendor which are required under General Municipal Law.

**Persons Responsible:** Kristopher Williamson, Business Administrator  
**Date Completed:** Before June 30, 2024

There were two other items to note from the audit report. These other items were not found to be deficiencies in internal control, but are items the auditors would like the District to continually address. Below is our response to these other items.

**Cyber Risk Management:**

**Finding:** Reminder about cyber threats that face public entities. It is recommended that District continues to document its cyber risk assessment process.

**Response:** The District has a risk-assessment audit performed annually. The District plans to continuously monitor cyber threats and update the process as appropriate based on current understanding of cyber security risks.

**Persons Responsible:** Kristopher Williamson, Business Administrator  
Denise Fox, Director of Information Technology  
**Date Completed:** Before June 30, 2024



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**Federal Programs:**

**Finding:** With recent federal program changes, it is recommended that the District update its procedure manual for managing federal grants.

**Response:** The current procedure manual for managing federal grants will be reviewed and updated by the Business Administrator in conjunction with all federal program coordinators.

**Person Responsible:** Kristopher Williamson, Business Administrator  
**Date Completed:** Before June 30, 2024

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  
Denise Fox, Director of Information Technology