



Business Administrator
Kristopher Williamson
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To: Robert Edwards, Superintendent

From: Kristopher Williamson, Business Administrator

Date: Wednesday, October 16, 2024

Subject: CAP for June 30, 2024 External Audit Report

As part of the District's June 30, 2024 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, 2024 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 continue to 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, 2025

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. Training and Professional Development will be provided to the District Treasurer to assist in processing year-end journal entries prior to June 30.

Persons Responsible: Kristopher Williamson, Business Administrator
Brayden Bushnell, District Treasurer
Date Completed: Before June 30, 2025



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Disbursements:

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

Response: The Business Administrator will create a written document for when piggybacking is used to verify and confirm that the prerequisites under General Municipal Law are met.

Persons Responsible: Kristopher Williamson, Business Administrator
Date Completed: Before June 30, 2025

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:

Description: Reminder about cyber threats that face public entities. It is recommended that the 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, 2025

Federal Programs:

Description: 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, 2025

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