



Business Administrator
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To: Robert Edwards, Superintendent
From: Kristopher Williamson, Business Administrator
Date: Tuesday, October 21, 2025
Subject: CAP for June 30, 2025 External Audit Report

As part of the District's June 30, 2025 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.

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, 2026

Monitoring Tax Payments:

Finding: The District did not receive the check for final payment of taxes turned over to the City for the previous fiscal year. A replacement check was not requested or received until it was requested during the audit.

Response: The Business Administrator will coordinate with the District Treasurer throughout appropriate times during the year to assist in communicating with the City if the District encounters issues receiving checks from the City in a timely manner.

Persons Responsible: Kristopher Williamson, Business Administrator
Brayden Bushnell, District Treasurer
Date Completed: Before June 30, 2026



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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
Anastasia Tzortzatos, Director of Technology

Date Completed: Before June 30, 2026

Federal Programs:

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

Response: The revised procedure manual for managing federal grants was recently reviewed and approved by NYSED IDEA Grants Monitoring. The updated Federal Funds Procedural Manual will be approved by the Board of Education during the 2025-26 school year.

Person Responsible: Kristopher Williamson, Business Administrator

Date Completed: Before June 30, 2026

cc: Board of Education
Alicia Zupancic, District Clerk
Brayden Bushnell, District Treasurer
Anastasia Tzortzatos, Director of Technology