

***ONONDAGA CENTRAL SCHOOL DISTRICT***

***NEW YORK***

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

***For Year Ended June 30, 2023***



BUSINESS  
ADVISORS  
AND CPAS



BUSINESS  
ADVISORS  
AND CPAS

October 2, 2023

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

In planning and performing our audit of the financial statements of Onondaga Central School District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Onondaga 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 Onondaga Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Onondaga 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 October 2, 2023 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:

The District's written responses to the deficiencies identified in our audit have not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Current Year Deficiency in Internal Control**

### **Budget Amendment** –

During the course of our examination, we noted the District increased the budget in the amount of \$5,000 for an agriculture incentive grant. However, a formal Board resolution could not be provided to support these amendments.

We recommend a Board resolution be adopted in support of each budget amendment before it is formally made.

### **District's Response** –

Going forward the District will create a formal BOE resolution for budget amendments when receiving grant funds.

## **Other Items:**

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

### **Cyber Risk Management** –

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures. The District should continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

### **Preschool Program** –

As indicated in the financial statements and various Board discussions with management, the District's Special Aid Fund had an operating loss of \$29,749, which was subsidized with a transfer from the General Fund.

While this loss was anticipated by District Administration and conveyed through Board discussions, this situation should continue to be monitored and strategies should be developed for the continuation of the program, now that the fund balance has been exhausted.

**Prior Year Recommendation:**

We are pleased to report that the following item has been corrected to our satisfaction:

1. The District's unassigned fund balance in the General Fund at June 30, 2023 was in compliance with Section 1318(a) of the Real Property Tax Law.

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We believe that the implementation of these recommendations will provide Onondaga 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  
October 2, 2023