

***JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT***

***NEW YORK***

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

***For Year Ended June 30, 2022***



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

September 12, 2022

To the Board of Education  
Jordan-Elbridge Central School District, New York

In planning and performing our audit of the financial statements of Jordan-Elbridge Central School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Jordan-Elbridge 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 Jordan-Elbridge Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Jordan-Elbridge 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 September 12, 2022 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:

**Prior Year Deficiency Pending Corrective Action:**

**School Lunch Fund**

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2022 totaled \$236,171. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.09, in the amount of \$53,498.

We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.

**Current Year Deficiency in Internal Control:**

**Payroll**

During the course of our examination, we noted six instances in which timesheets were not approved by the department head, and one instance of an employee approving their own timesheet.

In order to enhance internal controls pertaining to payroll processing, we recommend the District develop a process to ensure that each time sheet is reviewed and approved by the department head prior to being submitted to payroll for processing.

**Other Item:**

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follow:

**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.

**Prior Year Recommendation:**

We are pleased to report that the following prior year recommendation has been implemented to our satisfaction:

1. The daily production sheets examined agreed with information input into the Nutrikids Point of Sale System.

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We believe that the implementation of these recommendations will provide Jordan-Elbridge 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  
September 12, 2022