

DERUYTER CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2025



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

September 17, 2025

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

In planning and performing our audit of the financial statements of DeRuyter Central School District, New York (the District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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, 2025 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:

Duties of the District Treasurer –

Due to the numerous accounting duties being performed by the District Treasurer, maximum accounting controls are not possible. The District has implemented some mitigating controls over the duties of the Treasurer, including periodic review of payroll change reports, and an independent cash receipts log. However, we recommend the District continue to strengthen these controls, and develop a written plan for the monthly review process.

Current Year Deficiencies in Internal Control:

Receipts –

During our examination of receipts, we noted two instances in which school lunch collections were deposited in an untimely manner.

We recommend every effort continue to be made to ensure that cash collected is deposited at the bank within four days of collection.

(Current Year Deficiencies in Internal Control) (Continued)

Acceptable Use –

During the course of our examination, we noted that the acceptable use policy for District laptops is not signed by staff.

We recommend the District require staff who are assigned laptops to acknowledge the acceptable use policy.

Prior Year Recommendation:

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

1. The District prepared grant drawdowns in a timely fashion to lower the accounts receivable at year end.

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We believe that the implementation of these recommendations will provide the 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.

Rochester, New York
September 17, 2025

Mengel, Metzger, Barw & Co. LLP