

**MECHANICVILLE CITY SCHOOL DISTRICT
SINGLE AUDIT REPORT
JUNE 30, 2025**

MECHANICVILLE CITY SCHOOL DISTRICT

TABLE OF CONTENTS

	Pages
Independent Auditors' Report on the Schedule of Expenditures of Federal Awards	1 - 2
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance In Accordance with Uniform Guidance	3 - 5
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8 - 13
Summary Schedule of Prior Audit Findings	14



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the President and Members of the Board of Education of the
Mechanicville City School District

Report on the Schedule of Expenditures of Federal Awards

Opinion

We have audited the schedule of expenditures of federal awards of the Mechanicville City School District (the District) for the year ended June 30, 2025, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the Mechanicville City School District for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting material misstatement resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Mengel, Metzger, Bar & Co. LLP

Latham, NY
December 4, 2025



BUSINESS
ADVISORS
AND CPAS

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the President and Members
of the Board of Education of
Mechanicville City School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Mechanicville City School District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2025. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mechanicville City School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination for the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District’s federal programs.

Canandaigua + Elmira + Latham + Queensbury + Rochester

An Independent Member of the BDO Alliance USA

WE VALUE YOUR FUTURE

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance, but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over

compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-005 to be a significant deficiency.

Our audit was not designed for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mengel, Metzger, Barw & Co. LLP

Latham, NY
December 4, 2025

MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2025

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Federal Assistance Listing Number</u>	<u>Grantor Number</u>	<u>Pass-Through To Subrecipient</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-25-0820	\$ -	\$ 377,153
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-25-0820	-	19,705
<i>Total Special Education Cluster IDEA</i>			\$ -	\$ 396,858
<u>Education Stabilization Fund -</u>				
COVID-19 ARP - ESSER 3	84.425U	5880-21-2695	\$ -	\$ 63,870
COVID-19 ARP - SLR Comprehensive After School	84.425U	5883-21-2695	-	11,539
COVID-19 ARP - SLR Learning Loss	84.425U	5884-21-2695	-	32,519
<i>Total Education Stabilization fund</i>			\$ -	\$ 107,928
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-25-2715	\$ -	\$ 45,055
Title IV - Student Support and Enrichment Program	84.424	0080-25-2715	-	10,284
Title I - Grants to Local Educational Agencies	84.010	0021-24-2715	\$ -	\$ 13,500
Title I - Grants to Local Educational Agencies	84.010	0021-25-2715	-	284,488
<i>Total Title I</i>			-	297,988
Total U.S. Department of Education			\$ -	\$ 858,113
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department (Child Nutrition Services) -</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	Not Applicable	\$ -	\$ 398,929
COVID-19 National School Lunch Program Supply Chain	10.555	Not Applicable	-	14,032
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	Not Applicable	-	16,079
National School Breakfast Program	10.553	Not Applicable	-	110,095
<i>Total Child Nutrition Cluster</i>			\$ -	\$ 539,135
Local Food for Schools Cooperative Agreement	10.185	Not Applicable	-	346
Total U.S. Department of Agriculture			\$ -	\$ 539,481
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 1,397,594

See accompanying notes to schedule of expenditures of federal awards.

**MECHANICVILLE CITY SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of federal award programs administered by the Mechanicville City School District (District), which is described in Note 1 to the District's financial statements, using the modified accrual basis of accounting. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the District financial statements. Federal awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies.

The information presented in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Schedule only presents a selected portion of the operations of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

3. SCOPE OF AUDIT

The Mechanicville City School District is an independent municipal corporation. All federal grant operations of the District are included in the scope of the single audit.

3. NON-CASH ASSISTANCE

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed. For the year ended June 30, 2025, the District received food commodities totaling \$16,079.

4. INDIRECT COST RATE

The Mechanicville City School District did not elect to use the 10% de minimus cost rate.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. The District's policy is not to charge federal award programs with indirect costs.

**MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

X yes ___ no
 X yes ___ none reported

Noncompliance material to financial statements noted?

X yes ___ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

___ yes X no
 X yes ___ none reported

Type of auditor's report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

X yes ___ no

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.010	Title I – Grants to Local Education Agencies

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

X yes ___ no

Section II: Financial Statement Findings

Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards:

Noncompliance Material to the Financial Statements

2025-001 Compliance with New York State Real Property Tax Law

Statement of Condition: The unassigned fund balance of the general fund exceeds 4% of the 2025-26 general fund budget by \$5,151,169.

**MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section II: Financial Statement Findings

Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards:

Noncompliance Material to the Financial Statements

2025-001 Compliance with New York State Real Property Tax Law

Criteria: NYS Real Property Tax Law Section 1318 limits the amount of unassigned fund balance a District can have to no more than 4% of the general fund budget for the ensuing fiscal year.

Cause of Condition: The cumulative effect of expenditures being under budget for numerous years.

Effect of Condition: The District was not in compliance with NYS Real Property Tax Law.

Recommendation: The District should continue to implement the plan to address and use the excess in future years.

Context: As part of our audit procedures compliance with the NYS Real Property Tax Law Limit Section 1318 is reviewed.

Views of the Responsible Officials and Planned Corrective Actions: The District recognizes that it has a fund balance in excess of RPTL 1318. As noted, we are higher than 4% but our current fund balance reflects a significant change/reduction than the prior year. The District will continue to monitor the use of fund balance and use it to ensure fiscal stability and a balanced budget, as well as ensuring reserves are properly funded. As we face reduced financial resources from state aid and grants, the District has the fiscal responsibility to monitor these funds appropriately. The District will also be utilizing fund balance to complete the roof project at the Elementary School.

Material Weakness

2025-002 Adjustments

Statement of Condition: Several adjusting journal entries were proposed as part of the audit process to reflect actual year end balances of fund equity, accounts receivable, revenues, deferred revenues, and interfund revenue and expenditures.

Criteria: To accurately present the financial position of the District, general ledger accounts should be reconciled and monitored throughout the year and at year end by management. The accuracy of financial data is crucial to the budget process and monthly report monitoring.

Context: The adjustments were identified as part of our auditing procedures.

**MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section II: Financial Statement Findings

Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards:

Noncompliance Material to the Financial Statements

Material Weakness

2025-002 Adjustments

Cause of Condition: The adjusting journal entries identified during the audit appear to be caused by transactions being inaccurately recorded and no periodic reconciliations during the year.

Effect of Condition: As it relates to the adjusting journal entries proposed as part of the audit process, the following accounts were over or understated by the respective amounts: in the general fund, unassigned fund equity understated \$902,609, restricted fund equity overstated \$452,609 including \$235,373 that was included as an encumbrance but did not meet the criteria to be encumbered, accounts receivable understated \$277,688, revenue understated \$33,797, and interfund revenue understated \$243,891. In the school lunch fund, deferred revenue overstated \$14,032 and revenue understated \$14,032. In the capital projects fund, revenue understated \$397,814, interfund expenditures understated \$243,891, and expenditures understated \$153,923.

Recommendation: As it relates to preventing future audit adjustments, general ledger accounts should be reconciled by management throughout the year, or at a minimum at the end of the year, to ensure the balances accurately reflect the activity that occurred.

Views of Responsible Officials and Planned Corrective Actions: The Business Manager will monitor journal entries throughout the year and the Treasurer will perform quarterly reconciliations.

Significant Deficiencies

2025-003 Computer Controls Access and Review

Statement of Condition: The Business Manager has administrative rights within the general ledger software, as well as transactional rights within the software.

Criteria: There should be proper segregation of duties in regard to functions in the business office, including within the general ledger software.

Cause of Condition: Access within the software has not been restricted and there are limited compensating controls that would identify if incorrect changes were made.

Effect of Condition: Inappropriate, unauthorized or incorrect changes could be made to data and not detected.

**MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section II: Financial Statement Findings

Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards:

Significant Deficiencies

2025-003 Computer Controls Access and Review

Recommendation: The District should designate someone without transactional rights, typically someone in the IT department, to have administrator rights and develop a process to ensure that only necessary permissions are granted to each user based on job functions.

Context: As part of our audit procedures, we review access levels within the general ledger software in addition to evaluation of internal controls including compensating controls. Due to training and shifting of responsibilities the District has not completed their evaluation of rights within the general ledger software.

Views of the Responsible Officials and Planned Corrective Actions: The District recognizes the need for oversight and segregation with regards to access and rights within the financial program. This was discussed with our audit firm during on-site review, and it was explained that providing IT with the rights to assign permissions was not a viable solution due to the complexity and understanding of what and who can have what rights, etc. It was proposed and stated that compensating controls is to run an audit report which displays what has been changed, entered, etc. We will implement a quarterly review by an independent reviewer to ensure that the Business Manager's access and activities are compliant with District policies, etc. The District also ensures that all JE's are entered by a separate individual and JE's are reviewed and approved by another.

2025-004 Budget Transfer Approval

Statement of Condition: One of the budget transfers selected for testing was effective for the fiscal year ended June 30, 2025, was approved by the Superintendent in August 2025, but as of October 2025, was still not presented to and approved by the Board of Education.

Criteria: Per District policy, all budget transfers are to be presented to and approved by the Board of Education.

Cause of Condition: Due to turnover in a key position, the budget transfer was not presented to the Board for approval.

Effect of Condition: The District is not in compliance with their policy, and unauthorized budget transfers could be processed.

Recommendation: The District should ensure that each budget transfer is presented to and approved by the Board in a timely manner.

**MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section II: Financial Statement Findings

Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards:

Significant Deficiencies

2025-004 Budget Transfer Approval

Context: We reviewed a sample of budget transfers for proper approvals.

Views of the Responsible Officials and Planned Corrective Actions: The Business Manager will ensure all budget transfers are presented monthly to the Board of Education in compliance with District policy.

Section III: Federal Award Findings and Questioned Costs

Findings and questioned costs related to Federal awards which are required to be reported in accordance with 2 CFR.516(a):

Significant Deficiency

2025-005 Maintenance of Effort Calculator

Information on Federal Program: U.S. Department of Education, Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA), Assistance Listing number 84.010.

Criteria: 34 CFR Section 299.5 stipulates that a LEA receiving funds under an applicable program may receive its full allocation of funds only if the SEA finds that either the combined fiscal effort per student or the aggregate expenditures of State and local funds with respect to the provision of free public education in the LEA for the preceding fiscal year was not less than 90% of the combined fiscal effort per student or the aggregate expenditures for the second preceding fiscal year.

Statement of Condition: During our review of the Maintenance of Effort Calculator, it was noted that the amounts used in the calculation were incorrectly input.

Statement of Cause: The District did not have appropriate internal controls over compliance to reconcile the information put into the calculator with the underlying accounting records.

Statement of Effect: The District could be out of compliance with 34 CFR Section 299.5(a) which could jeopardize funding under this program.

Questioned Costs: None

**MECHANICVILLE CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section III: Federal Award Findings and Questioned Costs

Findings and questioned costs related to Federal awards which are required to be reported in accordance with 2 CFR.516(a):

Significant Deficiency

2025-005 Maintenance of Effort Calculator

Perspective Information: As part of our testing, we review the Maintenance of Effort Calculator to ensure that the District met the requirements. As part of our review, we did input the correct amounts into the calculator, and with the correct amounts, the District met the Maintenance of Effort requirement.

Repeat Finding: No

Recommendation: We recommend that the Maintenance of Effort Calculator inputs are reviewed prior to submission to ensure that the data is accurate.

Views of the Responsible Officials and Planned Corrective Actions: The Business Manager and Treasurer will review the Maintenance of Effort Calculator prior to submission.

**MECHANICVILLE CITY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

- 2024-001 Compliance with New York State Real Property Tax Law
- Condition:* The unassigned fund balance of the general fund exceeds 4% of the 2024-25 general fund budget by \$1,552,563.
- Status:* This comment is repeated as item 2025-001.
- 2024-002 Compliance with New York State Regulations
- Condition:* District payroll was not certified for all pay periods of the 2023/2024 fiscal year.
- Status:* This was corrected and therefore not repeated.
- 2024-003 Computer Controls Access and Review
- Condition:* The Business Manager has administrative rights within the general ledger software, as well as transactional rights within the software.
- Status:* This comment is repeated as item 2025-003.
- 2024-004 Payroll Change Report Review
- Condition:* Two out of twenty-seven payroll change reports were not reviewed and signed off on.
- Status:* This was corrected and therefore not repeated.