

## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Monticello Central School District  
Monticello, New York 12701

To the Audit Committee and Board of Education of the  
Monticello Central School District

We have performed the procedures enumerated below on the internal control assessment of the Monticello Central School District for the months of July, August and September 2023. Monticello Central School District's management is responsible for the design, selection, and implementation of the internal controls.

Monticello Central School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting Monticello Central School District in evaluating internal control procedures based on guidance published by New York State Education Department and New York State Office of the State Comptroller. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### **Governance and Planning – Governance and Control Environment**

1. We interviewed the Administrative Secretary to verify that the District has internal control procedures in place related to sexual harassment trainings. New York State requires all employees to receive sexual harassment training on an annual basis. During our interview, we noted the following:
  - The District utilizes an online program through BOCES to track all employee trainings.
  - Any District employee who does not take the mandatory sexual harassment training is followed up with by the Administrative Secretary.

### **Conclusion**

The District has internal controls in place to verify that all District employees receive sexual harassment training required by New York State.

## **Accounting and Reporting - Auditing**

2. We reviewed the District's external audit report for the period ending June 30, 2023.

### **Findings/Conclusion**

- The District's unassigned fund balance at June 30, 2023 was in excess of the amount permitted by New York State law. The District has created a plan to lower the unassigned fund balance to comply with the law.
- The District omitted one of the distribution sites for its summer food service program when claiming for reimbursement from New York State. This resulted in the District not claiming a total of 1,002 meals. The District's response was that they will be creating a checklist for the Food Service Department to use that will list all buildings and summer feed locations to be submitted to the Business Office at the time the claim is submitted. We will follow up with the Business Office to verify this procedure is put into place.

## **Purchasing and Expenditures – Payroll and Personnel**

3. We performed a walk-through to verify whether the District has procedures in place related to retiree health insurance: We selected one retiree and performed the following procedures:

- We reviewed the retiree's personnel file to determine that the retiree has completed the vesting requirements for the benefit received.
- We determined the amount that the District bills the retiree for their portion of health insurance is accurate.

### **Conclusion**

The District has internal control procedures in place related to retiree health insurance.

## **Facilities, Equipment and Inventory – Facilities Construction**

4. We obtained the District's capital projects fund general ledger for the period July 1, 2020 – September 30, 2023. Based on our review of this ledger, we performed the following procedures:

- We obtained all progress billing reports for the high school renovation project and the bus garage project for the period July 1, 2020 – September 30, 2023.
- We recalculated the amounts reported on the progress billing reports to verify accuracy.
- We verified that the Architect and/or Engineer approved the payment and that their signature on the application was notarized.
- We traced the payment from the progress billing report to a warrant approved by the Board.

## **Facilities, Equipment and Inventory – Facilities Construction (Continued)**

### **Conclusion**

No findings were noted as a result of the above named procedures. We will continue to review the capital projects fund as these projects progress.

## **Student Related Data – Reliability of Student Performance Data**

5. We interviewed the Executive Director of Data, Assessment and HR to determine whether the District has procedures in place for tracking student performance data and locating students who stop attending school. During our interview, we noted the following:

- The District has assigned staff for the responsibility of tracking student performance data.
- The District uses third-party software to track student performance data. This software is used to generate reports that are submitted to various agencies.
- The District has procedures in place to try and locate students who stop attending school.
- Students who have been absent from the District for more than twenty consecutive days are marked under a special code in the District's attendance software.

### **Conclusion**

The District has internal control procedures in place related to student performance data and locating students who stop attending school.

## **Risk Assessment Update**

Risk assessments have been updated in the following areas:

### **VII. Student Related Data**

- Attendance
- Reliability of Student Performance Data

Regarding the Risk Assessment Update, there are no other matters to report at this time.

We were engaged by Monticello Central School District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on internal control assessment for the months of July, August and September 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Monticello Central School District and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Monticello Central School District and the audit committee of Monticello Central School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Waschitz Pauloff CPA LLP*

Monticello, New York

November 13, 2023