

## **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 2024. 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:

### **Accounting and Reporting – Financial Accounting and Reporting**

1. We reviewed the District's accounting records to determine whether they comply with the requirements of §200.302(b)1 of Uniform Guidance (UG). The Uniform Guidance requires the following:
  - The recipient's financial system must include identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance listing's title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through entity.
  - The recipient must also maintain records that sufficiently identify the amount, source and expenditure of Federal funds for Federal awards.

## **Accounting and Reporting – Financial Accounting and Reporting (Continued)**

### **Conclusion**

- The District's accounting records comply with the requirements of §200.302(b)1 of Uniform Guidance (UG).

## **Accounting and Reporting - Auditing**

2. We reviewed the District's external audit report for the period ending June 30, 2024:

### **Findings/Conclusion**

- The District's unassigned fund balance at June 30, 2024 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.

## **Purchasing and Expenditures - Purchasing**

3. We selected twenty cash disbursements from an August 2024 warrant and performed the following procedures:

- We reviewed supporting documentation for approval by the Claims Auditor.
- We reviewed supporting documentation for accuracy.
- We traced the checks to an approved warrant by the Board of Education.
- We traced the purchase order to the receiving slip (if applicable).

### **Conclusion**

No findings were noted as a result of the above named procedures.

## **Student Related Data – Attendance**

4. We interviewed the Executive Director of Data, Assessment and Human Resources, on November 6, 2024 to determine whether the District has procedures in place for tracking and maintaining student attendance data. New York State Education Department requires School Districts' to have the following procedures in place:

- The District is required to have a system in place that tracks attendance and includes a spot to record the reason for the absence or tardiness.
- There must be a designated District employee who verifies that attendance records are accurate and maintained.
- The District is required to have procedures in place to notify parents or guardians when the student is absent.
- The District must make attempts to locate students with consecutive absences.

## **Student Related Data – Attendance (Continued)**

### **Conclusion**

The District has procedures in place for tracking and maintaining student attendance data in accordance with New York State Education Department's requirements.

### **Risk Assessment Update**

Risk assessments have been updated in the following areas:

#### **II. Accounting and Reporting**

- Assessing Financial Condition
- Financial Accounting and Reporting
- Auditing
- State Aid and Grants

#### **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 2024. 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.



Monticello, New York

November 12, 2024