

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 January, February and March 2025. 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 – State Aid and Grants

1. We interviewed a District Clerk regarding the District's procedures for tracking employee signoffs on certified payrolls related to state aid and grants. We then selected all employees who worked on state aid and grants from September 2024 through January 2025 and verified the District maintained the required payroll certifications.

Conclusion

- No findings were noted as a result of the above named procedures. The District maintains documentation of employee payroll certifications.

Purchasing and Expenditures – Payroll and Personnel

2. We haphazardly selected five District employees from the employee census for the 2024 – 2025 school year and performed the following procedures related to paid time off:

- We obtained a report showing the employees' paid time off used from July 1, 2024 through June 11, 2025.
- We verified that the paid time off that was used was not in excess of the employees' contracts.

Conclusion

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

3. We haphazardly selected five District employees from the employee census report for the 2024 – 2025 school year who are receiving a health insurance buyout and performed the following procedures related to health insurance:

- We verified that the employee provided proof of alternative health insurance.
- We confirmed that the employee buyout amount matched their bargaining agreement.

Conclusion

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

4. We haphazardly selected five District employees from the employee census report for the 2024 – 2025 school year who are on the District's health insurance plan and performed the following procedures related to health insurance:

- We compared the employee payroll deduction for health insurance to the District's agreement with each bargaining unit.
- We recalculated the employee portion of the health insurance premium to determine that the correct amount is deducted from their paycheck.

Conclusion

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

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

IV. Purchasing and Expenditures

- Purchasing
- Accounts Payable and Cash Disbursements
- Payroll and Personnel
- Travel and Conferences

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 January, February and March 2025. 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

June 11, 2025