

Wilson Central School

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October 28, 2022

Mr. Christopher Carlin
Chairperson, Wilson CSD Audit Committee
2644 Lake Rd.
Ransomville, NY 14131

RE: External Audit Recommendations Response Letter

Dear Mr. Carlin and Audit Committee Members:

We are in receipt of the Management Letter in connection with the 2021-22 fiscal year audit dated October 11, 2022. Under New York State Law, the District is required to file a response to the management letter that addresses any deficiencies indicated by the auditing firm within 90 days of receipt. This writing has been prepared to satisfy that requirement. Copies of this response letter will also be filed with the New York State Education Department, Office of Audit Services, and the Office of the New York State Comptroller.

There are three areas cited as opportunities for strengthening internal controls and operating efficiencies.

1. Internal control-related matters: Importance of monitoring transactions and conducting a secondary review whenever feasible.

District Response:

We will continue to work to strengthen our segregation of duties on all our processes. The business administrator will review processes by Dec. 16, 2022. As always, we are open to any suggestions the auditors have for us.

2. Unassigned fund balance over 4% and reserves

District Response:

The District intends to use these funds to offset any shortfalls in 2023. The Wilson Board of Education finance committee did meet to discuss this balance. The BOE finance committee will meet in August 2023 to review the year end.

3. Excess fund balance in the food service fund

District Response:

The District will be submitting a plan to the Child Nutrition Program Administration detailing our plans for use of the excess balance by December 2, 2022.

In terms of prior year recommendations one item was still noted:

1. Extraclassroom Funds are not being deposited into the bank in a timely fashion.

District response:

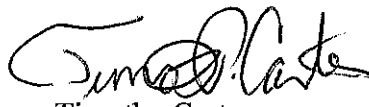
We will continue to work on getting the student club treasurers to process transactions so the funds can be sent to the bank as timely as possible. If they are not responsive, we will notify the club advisor for assistance within 3 days. I will be meeting with the Extraclassroom treasurer to go over auditor's expectations by November 30, 2022. As indicated, we always do have all funds locked in the vault.

This concludes our response to the recommendations put forth by our auditing firm. The District is making every effort to comply with the recommendations and continues to look for ways to increase the efficiency and internal controls of our business operations. Should you have any questions, please do not hesitate to contact me.

Sincerely,



Carolyn Oliveri
Business Administrator



Timothy Carter
Superintendent of Schools

Cc.: NYSED, Office of Audit Services
Office of the New York State Comptroller
Catherine Lewis, District Treasurer