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Board of Education
Alexandria Central School District

Management Letter

In planning and performing our audit of the financial statements of Alexandria Central School District for the year ended June 30, 2023, we considered the School District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of items that are opportunities for strengthening internal controls and operating efficiency.

We previously reported on the School District's internal control structure in our report dated October 13, 2023. This letter does not affect our report dated October 13, 2023, on the financial statements of Alexandria Central School District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various School District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Finding:

The District does not appear to be adhering to the bidding processes required by the NYS Comptroller's Office. During our review of expenses paid to vendors exceeding \$20,000, we noted instances where bids should have been obtained but were not.

Recommendation:

We would recommend that the District refer to the guidelines established by the NYS Comptroller's office when purchasing large items or a mass quantity of similar items.

Management's Response:

Effective July 1, 2023, the district will ensure that any vendors with an anticipated expenditure of \$20,000 are appropriately bid as per the NYS Comptroller's Office.

Finding:

During our analysis of various expense accounts, we became aware of certain expenses that were

paid for through the General Fund that likely should have been paid through an extra – curricular account. The General Fund paid \$13,354 towards the senior trip.

Recommendation:

We would recommend that if it's the District's intent to supplement these events, that it would become a part of the annual budget, or at least be approved by the Board prior to the expenditure.

Management's Response:

Due to extenuating circumstances (the COVID Pandemic), the Senior Class's fundraising activities were heavily affected. The district currently budgets for annual field trips. There were sufficient funds available to assist the senior class to fund their trip. Effective July 1, 2023, the district will ensure that future trips, if funded by the general fund, will be approved by the Board of Education.

A handwritten signature in cursive script that reads "Stackel & Navarra, CPA, PC".

Stackel & Navarra, C.P.A., P.C.
October 13, 2023