

October 21, 2020

New York State Education Department.
Office of Audit Services, Room 524 EB.
89 Washington Avenue
Albany, New York 12234

Re: School District Response to Management Letter

To Whom It May Concern:

Please accept this letter as Mayfield Central School District's written response to the Management Letter of our annual audit of Financial Statements and Supplemental Schedules for June 30, 2020 by WEST & Company CPA's PC.

Prior Year Conditions

1) **Cash Reconciliations**

Recommendation: The outstanding check lists need to be reviewed periodically. Older items need to be investigated and removed in a timely manner.

Plan of Action: The School Business Manager reviews the outstanding check list on a monthly basis and contacts vendors and employees who have checks outstanding 30 or more days. The School Business Manager will continue to monitor the list and will send the remaining outstanding checks to New York State unclaimed funds.

Current Year Conditions

1) **Cash Reconciliations**

Recommendation: We recommend that the Board review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit.

Plan of Action: The Board will review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit by assigning excess funds to underfunded Reserves.

Respectfully submitted,

Christopher Harper
Superintendent

cc: Michael Rossi, WEST & Company CPAs PC