

ANDOVER CENTRAL

31-35 ELM ST., P.O. BOX G, ANDOVER, NY 14806



SCHOOL DISTRICT

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December 16, 2019

Office of the State Comptroller
Division of Local Government Services
And Economic Development
Data Management Unit, 12th Floor
110 State Street
Albany, NY 12236

RESPONSE TO MANAGEMENT LETTER

The Andover Central School District completed its 2018-19 external audit. This was performed by Raymond F. Wager, CP, P.C., a division of Mengel Metzger Barr & Co. LLP of Rochester, New York and submitted to the New York State Education Department portal.

The following lists the District's response to the recommendations and comments in the 2018-19 Management Letter:

Prior Year Recommendations Still Outstanding

Confirming Orders – Audit revealed 10 instances where items or services were purchased prior to the issuance of an authorized purchase order.

- While this is an improvement from 2017-18, the Accounts Payable Clerk and District Treasurer have reviewed the District's established procedures in order to reduce the number of purchases made prior to the issuance of an authorized purchase order.

Flexible Spending and Health Reimbursement Accounts – balances in the Flexible Spending and Health Reimbursement accounts recorded in the Trust and Agency Fund were not completely reconciled at year end.


- While the Flexible Spending and Health Reimbursement cash accounts are being reconciled on a monthly basis utilizing reports provided by the P&A Group, there are General Ledger accounts that reflect balances held in P&A Group HRA accounts that need to be reconciled. The District Treasurer will ensure that the account is reconciled back to the 2016-17 Fiscal Year and every month going forward.

Current Year Deficiencies in Internal Control

Bidding – A purchase of calculators and docking stations that exceeded \$20,000 did not appear to be competitively bid.

- Together, the District Treasurer and the Accounts Payable Clerk reviewed the District's Procurement Policy, to include purchases that exceed \$20,000. Both feel that this was an isolated incident as it is typical that there are three layers of review in a purchase of this size, but will ensure compliance with our policy going forward.

Sincerely,



Lawrence E. Spangenburg
Superintendent