

***SENECA FALLS CENTRAL SCHOOL DISTRICT***

***NEW YORK***

***COMMUNICATING INTERNAL CONTROL  
RELATED MATTERS IDENTIFIED IN AN AUDIT***

***For Year Ended June 30, 2015***

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

**Raymond F. Wager, CPA**  
**Thomas J. Lauffer, CPA**  
**Thomas C. Zuber, CPA**

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

September 24, 2015

To the Board of Education  
Seneca Falls Central School District, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Seneca Falls Central School District, New York as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Seneca Falls Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.

**Current Year Deficiency In Internal Control:**

**Receipts –**

Our examination revealed five instances where a receipt appeared to have been deposited into the bank in an untimely manner.

In an effort to safeguard receipts and maintain accountability and control over cash, we recommend a continued effort be made to deposit receipts in a more timely manner.

**Other Item:**

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

**Affordable Care Act –**

As the phase-in of the Affordable Care Act begins, there are many new compliance and reporting issues which will impact the school district. New reporting requirements include tracking of employee hours over specific measurement periods, gathering enrollment information, and filing the new IRS Form 1094 and 1095 tax forms.

We recommend the Administration continue to review and monitor the reporting requirements to ensure financial penalties are not incurred.

**Prior Year Recommendation:**

We are pleased to report that the following prior year recommendation has been implemented to our satisfaction.

The District adopted a comprehensive written policy for online banking operations during the year under examination.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

\*

\*

\*

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

*Raymond J. Weger, CPA, PC*

September 24, 2015