

November 13, 2023

To the Board of Education
East Greenbush Central School District:

We have completed our audit of the financial statements of East Greenbush Central School District (School District) as of June 30, 2023, and have issued our report thereon, dated November 13, 2023.

In planning and performing our audit of the financial statements of the School District for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

The financial statements and required reports include all required communications regarding internal control. During our audit, we became aware of other matters that are not necessary to be reported in the required reports, however, we are presenting them here for your consideration:

EXTRACLASSROOM ACTIVITY FUNDS

Observation – Fiscal year activity of the Extraclassroom clubs cash receipts and disbursements was obtained. A sample of 25 cash receipts and 25 cash disbursements were selected and supporting documented was reviewed. Our findings are as follows:

- Cash Disbursements:
 - Of the 25 cash disbursements tested, 3 checks were missing an authorizing signature.
 - Of the 25 cash disbursements tested, 1 payment order form was missing the authorized signature of the Faculty Advisor.
 - Of the 25 cash disbursements tested, 1 disbursement did not have sufficient supporting documentation.

Recommendations – We recommend that proper supporting documentation be maintained for each transaction, and that the proper authorized signatures are obtained on the disbursing order forms and checks, in accordance with the School District's policy.

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We would like to acknowledge the cooperation and the professional conduct of the Business Office personnel and thank all of the School District personnel for the courtesy received during the course of our audit. Should you have any questions regarding the matters presented, we shall be pleased to discuss them at your convenience.

Very truly yours,

BONADIO & CO., LLP