

October 18, 2018

NYS Education Department  
Office of Audit Services  
89 Washington Ave., Room 524 EB  
Albany, NY 12234

Dear Sir:

The purpose of this correspondence is to provide your office with the Laurens Central School District's response to the management letter as written by district auditors, Cwynar and Company.

**Comment #1: Employee Deductions (LCSD18.1)**

The Auditor recommends that the district should review withholding document in employee files and ensure that the payroll system agrees to the election made by the employee. Encourage employees with outdate W-4 forms to provide an update form to ensure accuracy and to account for life event changes. A periodic review of payroll deduction code properties can also help identify inconsistencies with proper tax treatments.

**District Response:**

The district will review withholdings with employees when they sign for their W-2s. We will also put a comment on the paystubs from December thru April (income tax season) to remind employees to periodically update their withholding paperwork to ensure accuracy and to account for life event changes.

**Comment #2: Bond Premiums (LCSD 18.2)**

The Auditor recommends the district should ensure that a subsequent journal entry is recorded to reflect the allocation of debt premiums to the debt service fund.

**District Response:**

The district has posted the correcting journal entry.

**Comment #3: School Lunch Fund Balance (LCSD 18.3)**

The Auditor recommends the district submit a plan for use of excess School Lunch Fund Balance to NYSED.

**District Response:**

The district submitted a plan to NYSED in June 2018 and is was approved by NYSED on July 2, 2018. The approved plan will be implemented in the 2018-2019 school year.

Please contact my office at (607) 432-2050 Ext. 1121 or 1141 should you have any questions about the information provided.

Sincerely yours,

Romona N. Wenck  
Superintendent