

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**Single Audit Reports  
June 30, 2017**

**Bonadio & Co., LLP**  
Certified Public Accountants

## CONTENTS

	<u>Page</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i> .....	1-2
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance required by the Uniform Guidance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.....	3-5
Schedule of Expenditures of Federal Awards.....	6
Notes to Schedule of Expenditures of Federal Awards.....	7
Schedule of Findings and Questioned Costs.....	8-12
Summary Schedule of Prior Year Audit Findings.....	13

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

October 4, 2017

To the Board of Education of the  
Poughkeepsie City School District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Poughkeepsie City School District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 4, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be material weaknesses.

We consider the deficiencies described in the accompanying schedule of findings to be material weaknesses. 2017-001 through 2017-005.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (Continued)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as 2017-006.

**District's Response to Findings**

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bonadio & Co., LLP*

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

February 22, 2018 (except for the Schedule of Expenditures of Federal Awards, as to which the date is October 4, 2017)

To the Board of Education of the  
Poughkeepsie City School District:

**Report on Compliance for Each Major Federal Program**

We have audited the Poughkeepsie City School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)**

**Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(Continued)

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE (Continued)**

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Poughkeepsie City School District (District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 4, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Bonadio & Co., LLP*

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grant Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Agriculture</u></b>			
<b><u>Child Nutrition Cluster</u></b>			
National School Lunch Program (Noncash food donations)	10.555	N/A	\$ 201,652 *
Passed through New York State Dept. of Education:			
School Breakfast Program	10.553	N/A	745,657
National School Lunch Program	10.555	N/A	1,873,745 *
Summer Food Service Program for Children	10.559	N/A	193,199
			<u>2,812,601</u>
Subtotal Child Nutrition Cluster			<u>3,014,253</u>
Passed through New York State Dept. of Health			
Child and Adult Care Food Program	10.558	N/A	<u>121,613</u>
Total U.S. Department of Agriculture			<u>3,135,866</u>
<b><u>U.S. Department of Education</u></b>			
Passed through New York State Dept. of Education:			
Title I Grants to Local Educational Agencies	84.010	0021-17-0670	1,902,060
	84.010	0021-16-0670	88,380
Title I Grants to Local Educational Agencies	84.010	0011-16-2106	2,796
Title I Grants to Local Educational Agencies	84.010	0011-17-2132	51,859
Subtotal Federal CFDA No. 84.010			<u>2,045,095</u>
21st Century Community Learning Centers	84.287C	0187-17-6113	1,198,658
English Language Acquisition Grants - Title IIIA	84.365A	0293-17-0670	54,022
English Language Acquisition Grants - Title IIIA	84.365A	0293-16-0670	324
			<u>54,346</u>
Improving Teacher Quality State Grants	84.367	0147-17-0670	282,675
Improving Teacher Quality State Grants	84.367	0147-16-0670	21,109
Subtotal Federal CFDA No. 84.367			<u>303,784</u>
School Improvement Grants	84.377	0123-17-4105	420,068
School Improvement Grants	84.377	0123-16-4105	101,805
School Improvement Grants	84.377	0123-17-7013	631,443
School Improvement Grants	84.377	0123-17-7014	577,428
School Improvement Grants	84.377	0123-17-7015	591,754
School Improvement Grants	84.377	0123-17-7016	609,582
Subtotal Federal CFDA No. 84.377			<u>2,932,080</u>
<b><u>Special Education Cluster</u></b>			
Special Education Grants to States	84.027	0032-17-0181	1,129,489
Special Education Preschool Grants	84.173	0033-17-0181	46,625
Subtotal Special Education Cluster (IDEA)			<u>1,176,114</u>
Total U.S. Department of Education			<u>7,710,077</u>
<b><u>U.S. Department of Defense</u></b>			
J.R.O.T.C. Program			<u>65,825</u>
Total U.S. Department of Defense			<u>65,825</u>
Total Expenditures of Federal Awards			<u>\$ 10,911,768</u>
* Subtotal Federal CFDA No. 10.555 - National School Lunch Program			<u>\$ 2,075,397</u>



**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Poughkeepsie City School District (District), under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a portion of the operations of the District, it is not intended to and does not present the governmental activities, each major fund and aggregate remaining fund information.

**2. BASIS OF ACCOUNTING**

Expenditures reported on the Schedule are presented in conformity with accounting principles generally accepted in the United States and the amounts presented are derived from the District's general ledger.

The District did not elect to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**3. INDIRECT COSTS**

Indirect costs are included in the reported expenditures to the extent that such costs are included in the federal financial reports used as the source document for the data presented.

**4. MATCHING COSTS**

Matching costs, i.e. the District's share of certain program costs, are not included in the reported expenditures.

**5. SUB-RECIPIENTS**

There were no amounts provided to sub-recipients during the year ended June 30, 2017.

**6. NONCASH AWARDS**

The District received noncash assistance totaling \$201,652 in the form of food commodities that is reported in the Schedule for the year ended June 30, 2017.

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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**1. SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes  No

Identification of major programs:

CFDA Number(s)

10.553; 10.555; 10.559  
84.010

Name of Federal Program or Cluster

Child Nutrition Cluster  
Title I

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes  No

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017 (Continued)**

**2. FINANCIAL STATEMENT FINDINGS**

**2017-001 Yearend Closing Procedures**

**CRITERIA:** The yearend closing procedures should result in a complete and accurate records that support the basic financial statements and footnotes in accordance with generally accepted accounting principles along with supporting schedules.

**CONDITION:** In recent years, the District has experienced significant turnover in positions key to the yearend audit preparation process. As a result, certain schedules provided for audit were received later in the audit cycle and in some cases required correction upon auditor review. In considering our internal control assessments and discussions with management, we determined that the District had an adequate understanding of what should have been recorded or compiled on the audit schedules and that the corrections stemmed from time constraints resulting from the change in the business office management and staff during several stages of the audit. These factors resulted in items being provided later and in some cases without review prior to submitting to the audit team.

**CAUSE:** The District has had significant turnover in recent years resulting in a lack of continuity in its accounting practices.

**EFFECT:** During the current year we received the District's trial balance, revenue status and budget status reports 3 days after our agreed upon deadline of July 31, 2017. Upon reviewing the schedules, we noted several significant items missing that were later corrected through audit journal entries. The table below demonstrates the significance of the audit adjustments necessary to correct the financial statements.

	General Fund	Special Aid Fund	School Lunch Fund	Debt Service Fund	Capital Project Fund	Private Purpose Fund
Ending fund balance based upon initial trial balances	18,170,445	(553,053)	734,268	(372,223)	116,096	-
Ending fund balance based upon final trial balances	<u>14,062,966</u>	<u>-</u>	<u>728,471</u>	<u>(372,223)</u>	<u>(41,890)</u>	<u>40,898</u>
Effect of audit entries	<u>4,107,479</u>	<u>(553,053)</u>	<u>5,797</u>	<u>-</u>	<u>157,986</u>	<u>(40,898)</u>

**RECOMMENDATION:** We recommend that the District assess their capacity each year against the audit timetable and auditor requests to ensure that time is available to meet the timetable and includes time for appropriate review.

**VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:** The District is assessing various approaches to correcting this issue.

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017 (Continued)**

**2. FINANCIAL STATEMENT FINDINGS (Continued)**

**2017-002 Long outstanding checks**

**CRITERIA:** Bank reconciliation procedures should address any long outstanding reconciling items to ensure a timely reconciliation of cash.

**CONDITION:** During our cash audit procedures, we noted that the outstanding checks for the payroll checking account at June 30, 2017 contained 22 checks totaling approximately \$3,800 dating from as early as October 2014. Through discussions with accounting management, it was determined that the status of these "old" outstanding checks had not been investigated or considered by accounting personnel. The District is now investigating these outstanding items.

**CAUSE:** The District has had significant turnover in recent years resulting in a lack of continuity in its accounting practices.

**EFFECT:** As a result of the District's turnover and certain positions that remained unfilled at times during the year, follow up on these long outstanding items did not occur in a timely fashion.

**RECOMMENDATION:** We recommend that the District investigate these outstanding items and resolve any remaining outstanding items by reissuing the checks or assigning them to the New York State Office of the Comptroller's unclaimed property.

**VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:** The District's management is in the process of reviewing the outstanding items and deciding on an appropriate action.

**2017-003 Maintaining current user access rights**

**CRITERIA:** User rights for the District's financial software should be reviewed and updated regularly to ensure that access is limited to appropriate personnel.

**CONDITION:** While updating our understanding of the District's Information technology control environment, we noted that user rights for the District's fiscal software (Finance Manager) had not been revoked for several former business office personnel.

**CAUSE:** The District has had significant turnover in recent years resulting in a lack of continuity in its accounting practices.

**EFFECT:** A lack of ongoing review of these rights could lead to unintended access vulnerabilities.

**RECOMMENDATION:** We recommend that the Finance Manager Administrator review the user rights at least semiannually for users requiring revocation as well as assessing the reasonableness of assigned rights and whether they create any segregation of duties conflicts.

**VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:** The District agrees with the finding and has removed the staff no longer with the District. Additionally, the District plans to develop a formal review process of these user access rights.

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017 (Continued)**

**2. FINANCIAL STATEMENT FINDINGS (Continued)**

**2017-004 Accounting for Energy Performance capital project**

**CRITERIA:** Accounting procedures should include consideration of transactions occurring outside the District's bank accounts where third party escrow account activity exists.

**CONDITION:** During our audit of the District's Capital Project Fund, we noted that while the Energy Performance capital project was completed, the final activity including application of unspent funds against future lease payments had not been recorded. Upon contacting the vendor, the District was able to obtain the necessary information to prepare the necessary closeout entries.

**CAUSE:** The District has had significant turnover in recent years resulting in a lack of continuity in its accounting practices.

**EFFECT:** A lack of consideration of these types of transactions could lead to missing or incomplete accounting for certain transactions.

**RECOMMENDATION:** We recommend that all project files include all closeout information, including the resolution of any unexpended funds and that a procedure be put into place to include accounting entries during the closeout process.

**VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:** The District is accessing various approaches to correcting this issue.

**2017-005 Control procedures for adjusting journal entries**

**CRITERIA:** Internal controls relating to the recording of adjusting journal entries should require a secondary review of all adjusting journal entries and that support for the entries be included in the accounting records.

**CONDITION:** Our review of general journal entries revealed that journal entries were posted without concurrent or subsequent oversight by management. We also noted that the supporting documentation and/or explanations accompanying the entries were inadequate in many instances.

**CAUSE:** The District has had significant turnover in recent years resulting in a lack of continuity in its accounting practices.

**EFFECT:** Lack of secondary review and requirement of supporting records for all adjusting journal entries could lead to errors and unauthorized adjustments.

**RECOMMENDATION:** We recommend the adoption of a policy whereby all journal entries will be approved by the Business Official or other designated member of management. All entries should be initialed by the preparer and the individual approving them in order to attribute responsibility to the appropriate individuals. All journal entries should be accompanied by full explanation and by reference to adequate supporting data.

**VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:** The District plans to implement these recommendations and require a reviewer and support for all entries.

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017 (Continued)**

**2. FINANCIAL STATEMENT FINDINGS (Continued)**

**2017-006 Compliance with §1318 of the New York State Real Property Tax Law**

**CRITERIA:** Accounting procedures should be in place to ensure that the District complies with laws and regulations including the §1318 of the New York State Real Property Tax law.

**CONDITION:** The District's unassigned fund balance of the general fund exceeds 4% of the subsequent year's expenditures budget as imposed by §1318 of the New York State Real Property Tax law resulting in noncompliance with New York State Law.

**CAUSE:** The District has had significant turnover in recent years resulting in a lack of continuity in its accounting practices.

**EFFECT:** Lack of an ongoing assessment of the District's compliance could result in the District exceeding the allowable fund balance.

**RECOMMENDATION:** We recommend that the District monitor its unassigned fund balance throughout the year, at least semi-annually. The District should consider taking action to reduce the unassigned fund balance to the allowable limit. Additionally, the District should consider whether it has considered the adequacy and/or inclusion of permissible reserves such as its tax certiorari reserve and the use of outstanding encumbrances.

**VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:** The District will perform interim analysis of their fund balance plan to ensure that they are in compliance with this regulation going forward.

**3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no instances of significant deficiencies, material weaknesses, or noncompliance, including questioned costs that are required to be reported under the Uniform Guidance.

**POUGHKEEPSIE CITY SCHOOL DISTRICT**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2017**

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**Financial Statement Findings**

There were no findings reported in the prior year audit.

**Federal Findings and Questioned Costs**

There were no instances of material weaknesses, significant deficiencies, or audit findings disclosed that were required to be reported in accordance with the Uniform Guidance.