



Port, Kashdin & McSherry  
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Education  
and Management of Cincinnatus Central School District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cincinnatus Central School District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Cincinnatus Central School District's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements. This engagement is not for the purpose of expressing an opinion on the effectiveness of the Cincinnatus Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cincinnatus Central School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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.

The other matters are identified and described in the attached schedule of findings and recommendations.

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



Port, Kashdin & McSherry

Cortland, New York  
October 8, 2020

**Cincinnati Central School District  
Schedule of Findings and Recommendations  
For the Year Ended June 30, 2020**

***Significant Deficiencies***

*Fund Balances:* New York State Real Property Tax Law §1318 allows a district to retain any unassigned fund balance up to 4% of the next year's budget. At June 30, 2020, the District's unassigned fund balance was \$1,205,957, which is 7.20% of the budget adopted for the 2020-2021 fiscal year.