



Memorandum

To: Dr. Kevin McGowan, Superintendent of Schools

From: Lou Alaimo, Assistant Superintendent for Administration

Date: October 26, 2021

Re: 2020-21 Audited Financial Statements

Enclosed please find the Brighton Central School District financial statements for the fiscal year ended June 30, 2021. These executive summary of these financial statements were presented to the Audit Committee on October 12th.

The following specific document contained therein are authored by our independent external auditor, Raymond F. Wager, CPA, P.C. a Division of Mengel Metzger Barr & Co. LLP:

1. Letter of Communication
2. Basic Financial Statements
3. Financial Executive Summary
4. Communication of Internal Control Related Matters Identified in an Audit

Pursuance to applicable legal requirements, Board of Education adoption of the following resolution verifying receipt of the independent audit report for the fiscal year ended June 30, 2021 is required:

RESOLVED: That the minutes reflect receipt by the Board of Education of the independent audit report for the fiscal year ended June 30, 2021.

Enclosures (4)