



**MAMARONECK
PUBLIC LIBRARY**

MAMARONECK PUBLIC LIBRARY DISTRICT, NEW YORK

**MEMORANDUM ON ACCOUNTING PROCEDURES
AND INTERNAL CONTROLS**

**AS OF AND FOR THE YEAR ENDED
MAY 31, 2025**



To the Board of Trustees of the
Mamaroneck Public Library District, New York:

In planning and performing our audit of the financial statements of the Mamaroneck Public Library District, New York (the "Library") as of and for the year ended May 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Library's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances 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 Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library'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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of a certain matter involving the internal control structure to present for your consideration. This memorandum presents information as to the status of a prior year recommendations. This letter does not affect our report dated February 26, 2026 on the financial statements of the Library. We will review the status of these comments during our next audit engagement. Our comments and recommendations, which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Board of Trustees, Audit Committee, administration, others within the Library, and is not intended to be, and should not be, used by anyone other than these specified parties.

Hauppauge, New York
February 26, 2026

A handwritten signature in black ink that reads "Nawrocki Smith LLP". The signature is written in a cursive, flowing style.

**MAMARONECK PUBLIC LIBRARY
MEMORANDUM ON ACCOUNTING PROCEDURES
AND INTERNAL CONTROLS
FOR THE YEAR ENDED MAY 31, 2025**

This section presents our findings and recommendations noted during the audit of the financial statements of the Mamaroneck Public Library as of and for the year ended May 31, 2025, as well as the status of recommendations made in connection with prior audits of the financial statements.

CURRENT YEAR RECOMMENDATION:

1. Compensated absences

During our review of compensated absences, we noted the following:

- A compensated absence schedule for all accrued time, including each employee's time allotted, time used, and earned time remaining, was not maintained on a consistent basis.
- The current schedules to track employee vacation and sick time are maintained on a manual basis. This requires a significant amount of clerical effort, increases the risk of mathematical error and does not provide a basis for periodically summarizing and reporting the data efficiently for review.
- The Library accrues time on a different year-end than the fiscal year of the Library.
- An employee has an annual allotment of vacation that is in excess of the Library's personnel policy.
- The Library does not include a previous policy provision still in effect in its current policy, which allows all employees hired prior to the effective date of the new policy in 2018 to earn 22 days per year.

We recommend the following:

- The Library should consider revising personnel policy to be consistent with implementation and inclusive of any current and prior provisions still implemented.
- The Library should consider aligning its' personnel policy year to match the Library's fiscal year to lessen the clerical effort and calculations required in determining the compensated absence liability.
- The Library should convert to an electronic tracking of all accrued time to reduce the amount of effort required to maintain the calculations and provide a basis for up-to-date reporting of balances for management and employee review.
- The Library should consistently maintain the compensated absence schedule, including all earned accrued vacation and sick time and accrued compensated absence balances on an annual basis at minimum.

In this manner, internal control over the recording of compensated absence liability may be enhanced.

**MAMARONECK PUBLIC LIBRARY
MEMORANDUM ON ACCOUNTING PROCEDURES
AND INTERNAL CONTROLS (CONTINUED)
FOR THE YEAR ENDED MAY 31, 2025**

PRIOR YEAR RECOMMENDATIONS:

In connection with the prior years' audits of the Library, certain recommendations were reported. Reference is made to prior years' management letters for details on those observations and recommendations. The following presents an overview of these matters, as well as our understanding of their current status:

1. Financial Accounting

Year-end accruals

It was recommended that the Library develop policies and procedures to ensure that all necessary accruals be recorded in the general ledger on an accurate and consistent basis.

During the current year's audit, we noted that this recommendation was implemented.

Fixed assets

It was recommended that the Library conduct a full physical inventory of its capital assets during the upcoming year. We also recommended that fixed asset supporting schedules be maintained on a current basis and be periodically reconciled to third party appraisals and annual activities through use of periodic physical inventories.

During the current year's audit, we noted that this recommendation was implemented.

Fund balance activity

It was recommended that the Library maintain a detailed analysis of fund balance during the year to include a beginning balance, all restricted/assigned increases and decreases, and the resulting ending balance for each activity which reconciles to the year-end general ledger accounts.

During the current year's audit, we noted that this recommendation was in the process of being implemented.

2. Accounting Internal Controls (*Material Weakness)

Adjusting journal entries

It was recommended that efforts be made to ensure all requisite adjustments are recorded throughout the course of the year. We also recommended that the Library give consideration to retaining the services of an outside accountant with the requisite expertise to assist with accounting requirements in accordance with generally accepted accounting principles.

During the current year's audit, we noted that this recommendation was implemented.

**MAMARONECK PUBLIC LIBRARY
MEMORANDUM ON ACCOUNTING PROCEDURES
AND INTERNAL CONTROLS (CONTINUED)
FOR THE YEAR ENDED MAY 31, 2025**

General ledger reconciliations

It was recommended that the Library implement policies and procedures to ensure subsidiary detail schedules are reconciled to the general ledger on a periodic basis (i.e. monthly or quarterly basis).

During the current year's audit, we noted that this recommendation was implemented.

Accounting Policies and Procedures manual

It was recommended that a Manual be developed which documents the current accounting policies and procedures.

During the current year's audit, we noted that this recommendation was implemented.

3. Journal entries review

It was recommended that the Library use a standard form when proposing journal entries that require signatures for each level of review with all supporting documentation

During the current year's audit, we noted that this recommendation was in the process of being implemented.

4. Formalized expense reimbursement policy

It was recommended that the Library establish a formal employee expense reimbursement policy and implement use of a standardized form.

During the current year's audit, we noted that this recommendation was implemented.

5. Records retention policies and procedures

It was recommended that the Library establish a formal, written policies and procedures as to the retention and maintenance of all financial and accounting records.

During the current year's audit, we noted that this recommendation was implemented.

6. Capitalization policy

It was recommended that the Library develop a formal capitalization policy for fixed assets, right-of-use assets and subscription-based IT arrangements.

During the current year's audit, we noted that this recommendation was implemented.

**MAMARONECK PUBLIC LIBRARY
MEMORANDUM ON ACCOUNTING PROCEDURES
AND INTERNAL CONTROLS (CONTINUED)
FOR THE YEAR ENDED MAY 31, 2025**

7. Cutoff Accounting

It was recommended that the Library review invoices after year end and post any necessary entries to ensure any unrecorded liabilities, receivables, and prepaid expenditures are accounted for.

During the current year's audit, we noted that this recommendation was implemented.