

HOLLEY CENTRAL SCHOOL DISTRICT

NEW YORK

***COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT***

For Year Ended June 30, 2023

_____, 2023

To the Board of Education
Holley Central School District, New York

In planning and performing our audit of the financial statements of Holley Central School District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Holley Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Holley Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Holley 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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated _____, 2023 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Prior Year Deficiency Pending Corrective Action:

School Lunch Fund –

Federal Regulation #7 CFR Part 210.14 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2023, the District's School Lunch fund balance totaled \$250,376 and exceeded three months average expenditures in the amount of \$12,298.

We recommend the District continue to closely monitor the School Lunch program and make every effort to comply with the Federal Regulation.

Current Year Deficiency in Internal Control:

Laptop Insurance –

Our examination revealed that the District is not tracking the laptop insurance money received from students.

We recommend the District implement procedures to track and reconcile the laptop insurance money received from students.

Prior Year Recommendation:

The prior year recommendation has been noted above.

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We believe that the implementation of these recommendations will provide Holley Central School District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

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

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Rochester, New York
_____, 2023