Pine Plains Central School District

Report to the Board of Education

June 30, 2024

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

October 14, 2024

Board of Education
Pine Plains Central School District
2829 Church Street
Pine Plains, NY 12567-5504

We are pleased to present this report related to our audit of the basic financial statements of Pine Plains Central School District (the "District") as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Education and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Sincerely,
RBT CPAs, LLP

Shannon M Mannese, CPA, CFE

Shannon M. Mannese, CPA, CFE
Partner

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Required Communications

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance)* require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities With Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated May 1, 2024. Our audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated May 1, 2024 regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	**Preferability of Accounting Policies and Practices** Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. **Adoption of, or Change in, Accounting Policies** Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. **Significant or Unusual Transactions or Policies** We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.
Audit Adjustments	A summary of audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the District are shown in the attached Summary of Recorded Audit Adjustments.
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
Observations About the Audit Process	**Disagreements With Management** We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements. **Consultations With Other Accountants** We are not aware of any consultations management had with other accountants about accounting or auditing matters. **Significant Issues Discussed With Management** No significant issues arising from the audit were discussed or the subject of correspondence with management.

Area	Comments
	Significant Difficulties Encountered in Performing the Audit We did not encounter any significant difficulties in dealing with management during the audit.
Shared Responsibilities for Independence	Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and *Government Accountability Office* (GAO) independence rules. For RBT to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Education, and RBT each play an important role. **Our Responsibilities** • AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. RBT is to ensure that the AICPA and GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement. • Maintain a system of quality management over compliance with independence rules and firm policies. **The District's Responsibilities** • Timely inform RBT, before the effective date of transactions or other business changes, of the following: ° New affiliates, directors, or officers. ° Change in the organizational structure or the reporting entity impacting affiliates such as related entities, investments, joint ventures, component units, and jointly governed organizations. • Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations. • Understand and conclude on the permissibility, prior to the District and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with RBT. • Not entering into arrangements for nonaudit services resulting in RBT being involved in making management decisions on behalf of the District. • Not entering into relationships resulting in close family members of RBT covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the District.
Letter Communicating Significant Deficiency, Internal Control Deficiency, Non-Compliance, and Management Suggestion	We have separately communicated the significant deficiency, internal control deficiency, non-compliance, and management suggestion over financial reporting identified during our audit of the financial statements as required by *Government Auditing Standards*. This communication is attached as Exhibit A.

Area	Comments
Significant Written Communications Between Management and Our Firm	Copies of significant written communications between our firm and the management of the District, including the representation letter provided to us by management, are attached as Exhibit B.

Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the District's June 30, 2024 financial statements.

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Lease Liability and Right of Use Asset	Management must record the present value of the Right of Use Asset for Leases in accordance with ASC 842.	Lease information is imported into Dutchess County BOCES' software and the software outputs the present value and lease liability amounts.	Appears reasonable based on the use of software to determine the estimate and RBT's review of the calculation and inputs into the software.
Defined Benefit Pension and OPEB Plans	Estimates are performed by actuaries.	Estimates for OPEB are performed by actuaries and KPMG audits pension system. Although the estimates are complex, they are handled by reputable professional with specialized skills which lowers the degree of complexity/subjectivity.	Appears reasonable based on review of pension and OPEB assets/liabilities and review of actuarial reports as of June 30, 2024.

Summary of Recorded Audit Adjustments

Management corrected the following material misstatements that were identified as a result of our audit procedures

Description	Net Effect-Increase (Decrease)				
	Assets	Liabilities	Fund Balance	Revenues	Expenditures
General Fund	$ (140,491)	$ (93,885)	$ -	$ 546,568	$ 593,174
Special Aid Fund	227,362	728,701	-	4,067	505,405
Cafeteria Fund	7,045	7,910	-	(549)	316
Capital Projects Fund	499,862	(14,058)	-	513,920	-
Custodial Fund	-	-	-	(3,000)	(3,000)
Results of Operations and Changes in Fund Balance Effect				$ 1,061,006	$ 1,095,895
Balance Sheet Effect	$ 593,778	$ 628,668	$ -		

The amounts above reflect the net increase/(decrease) to the indicated account classes as a result of 6 entries proposed during our audit procedures and 6 entries prepared by the District. These entries have been reviewed and accepted by Laura Rafferty, Business Official.

Exhibit A - Letter Communicating Significant Deficiency, Internal Control Deficiency, Non-Compliance, and Management Suggestion

October 14, 2024

Board of Education
Pine Plains Central School District
2829 Church Street
Pine Plains, NY 12567-5504

In planning and performing our audit of the financial statements of Pine Plains Central School District (the "District") as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District'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 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 deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

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 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 audit was also not designed to identify deficiencies in internal control that might be significant deficiencies. 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.

As part of our audit we considered compliance with certain provisions of laws, regulations, contracts and grant agreements. As discussed below, we identified certain compliance finding with respect to provisions of laws, regulations, contracts or grant agreements.

Management suggestions are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the District's practices and procedures.

We consider the following matter to be a significant deficiency:

*Time Control

Condition:	The School District's bus garage staff and supervisors are not signing off on their timecards to support the time and effort spent on the job.
Criteria:	Districts are required to have controls over documentation of employee time worked.
Cause:	The systems in the bus garage have grown relaxed over time.
Effect:	The School District was not able to accurately account for the employees charging time to bus garage salary lines.
Recommendation:	The District should work to strengthen their controls over employee time charges.

We consider the following matter to be a control deficiency that is less than significant:

Extra Classroom

Condition:	Two Extraclassroom clubs had over drawn balances as of June 30, 2024.
Criteria:	Extraclassroom clubs should have a balance of zero or greater than zero.
Cause:	The District's internal control system did not catch that the clubs did not have enough funds to cover activity the club engaged in before checks were cut.
Effect:	The two extraclassroom clubs negative activity was covered by the remaining clubs.

We consider the following to be a compliance finding:

Annual Sexual Harassment Prevention Training

Condition:	The School District did complete annual sexual harassment prevention training for all employees.
Criteria:	Every employer in New York is required to provide all employees with sexual harassment prevention training pursuant to Section 201-g of the Labor Law, and every employee must complete sexual harassment prevention training annually.
Cause:	The School District was not requiring substitute teachers to complete annual sexual harassment prevention training.
Effect:	The School District was not in compliance with New York State laws.
Repeat Finding:	This is not a repeat finding.
Recommendation:	RBT recommends that the District provide all employees with sexual harassment prevention training and obtain certificates of completion for all employees annually.

We consider the following to be a management suggestion:

Extraclassroom Authorization Forms

During the audit, RBT noted that the Extraclassroom payment order authorization forms were not completely filled out. RBT suggests that all Extraclassroom forms are completed in their entirety.

Those comments denoted by an "*" are substantially unchanged from our 2023 letter and continue to be applicable.

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

Sincerely,

RBT CPAs, LLP

Shannon M Mannese, CPA, CFE

Shannon M. Mannese, CPA, CFE
Partner

Exhibit B - Significant Written Communications Between Management and Our Firm

PINE PLAINS CENTRAL SCHOOL DISTRICT

2829 CHURCH STREET • PINE PLAINS, NEW YORK 12567-5504

TEL: (518) 398-7181 FAX: (518) 398-6592 WWW.PPCSD.ORG

October 14, 2024

RBT CPAs, LLP
4071 Route 9 Stop 1
Hudson, NY 12534

This representation letter is provided in connection with your audit of the basic financial statements of the Pine Plains Central School District ("School District") which comprise the governmental activities, each major fund and the aggregate remaining fund information as of and for the year ended June 30, 2024, (collectively the "basic financial statements"); for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of October 14, 2024:

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 1, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the School District include:

Those with the primary government having accountability for the School District.

Those with component units for which the School District is accountable.

Those with other organizations for which the nature and significance of their relationship with the School District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Those with joint ventures in which the School District has an interest.

Those with jointly governed organizations in which the School District participates.

Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.

6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

7. The School District followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or followed paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.

8. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.

9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

11. Management has followed applicable laws and regulations in adopting, approving and amending budgets.

12. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.

13. Provisions for uncollectible receivables have been properly identified and recorded.

14. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.

15. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

16. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

17. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

18. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

19. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

20. The School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.

21. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders, that is not disclosed in the financial statements.

22. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. We have disclosed all instances of identified or suspected noncompliance with laws, regulations, and provisions of contracts and grant agreements whose effects should be considered by management when preparing the financial statements. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.

23. We have no knowledge of any uncorrected misstatements in the financial statements.

24. We have requested an unsecured electronic copy of the auditor's report and financial statements and agree that the auditor's report financial statements will not be modified in any manner.

Information Provided

25. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the School District from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Board of Education and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

26. All transactions have been recorded in the accounting records and are reflected in the financial statements.

27. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

28. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.

29. We have no knowledge of allegations of fraud or suspected fraud affecting the School District's financial statements involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the financial statements.

30. We have disclosed to you all information that we are aware of regarding any allegations, if any, of fraud or suspected fraud affecting the School District's financial statements received in communications from employees, former employees, analysts, regulators, or others.

31. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.

32. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.

33. We have disclosed to you the identity of all of the School District's related parties and all the related-party relationships and transactions of which we are aware.

34. We have informed you of all, if any, deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the School District's ability to record, process, summarize and report financial data.

35. We have informed you of all, if any, communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

36. It is our responsibility to inform you of all current and potential affiliates of the School District as defined by the "State and Local Government Client Affiliates" interpretation (ET sec. 1.224.020). Financial interests in, and other relationships with, affiliates of the School District may create threats to independence. We have:

    a. Provided you with all information we are aware of with respect to current and potential affiliates, including degree of influence assessments and materiality assessments.

    b. Notified you of all changes to relevant considerations that may impact our determination of the existence of current or potential affiliates involving (i) changes in the determination of the materiality of an entity to the School District's financial statements as a whole, (ii) the level of influence the School District has over an entity's financial reporting process or (iii) the level of control or influence the School District or a potential or current affiliate has over an investee that is not trivial or clearly inconsequential, sufficiently in advance of their effective dates to enable the School District and RBT, CPAs, LLP to identify and eliminate potential impermissible services and relationships between RBT CPAs, LLP or its associated entities and those potential affiliates, prior to the effective dates.

    c. Made you aware, to the best of our knowledge and belief, of any nonaudit services that the School District or any of our affiliates has engaged RBT, CPAs, or any of its associated entities to perform.

37. We agree with the findings of the specialists in evaluating Other Postemployment Benefits, the NYS Employees' Retirement System and NYS Teachers' Retirement System liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give instructions, or cause any instructions to be given, to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

38. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated OPEB Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the actuary with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the plan's actuary.

39. We believe that the information obtained from the audited financial statements of and other participant information provided by the NYS Employees' Retirement System and the NYS Teachers' Retirement System is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the plans or their auditors in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the plans or their auditors.

40. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

41. With respect to supplementary information presented in relation to the financial statements as a whole:

    a. We acknowledge our responsibility for the presentation of such information.

    b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

42. With respect to management's discussion and analysis, schedule of funding progress – post employment benefits, schedule of proportionate share of net pension liability and related ratios, schedule of employer contributions, and budgetary comparison information presented as required by the Governmental Accounting Standards Board to supplement the financial statements:

    a. We acknowledge our responsibility for the presentation of such required supplementary information.

    b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

43. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.

44. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.

45. Has identified and disclosed to the auditor all instances, if any, of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

46. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

47. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

48. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.

49. Has a process to track the status of audit findings and recommendations.

50. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.

51. Has identified for the auditor any investigations or legal proceedings that have been initiated with respect to the period under audit.

52. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.

53. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and *Audits of States, Local Governments, and Non-Profit Organizations*, we confirm:

54. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.

55. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.

56. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

57. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

58. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.

59. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.

60. Management has identified and disclosed to the auditor the requirements of federal, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

61. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

62. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.

63. Management believes that the auditee has complied with the direct and material compliance requirements.

64. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

65. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.

66. Management has disclosed to the auditor any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

67. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

68. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

69. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.

70. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

71. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

72. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

73. Management has charged costs to federal awards in accordance with applicable cost principles.

74. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.

75. The reporting package does not contain protected personally identifiable information.

76. Management has accurately completed the appropriate sections of the data collection form.

77. Management has disclosed all contracts or other agreements with service organizations.

Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Pine Plains Central School Distict

Dr. Brian Timm,
Superintendent of Schools

Laura Rafferty,
Business Official

PINE PLAINS CENTRAL SCHOOL DISTRICT
2829 CHURCH STREET • PINE PLAINS, NEW YORK 12567-5504

TEL: (518) 398-7181 FAX: (518) 398-6592 WWW.PPCSD.ORG

October 14, 2024

RBT CPAs, LLP
4071 Route 9
Hudson, NY 12534

This representation letter is provided in connection with your audit of the basic financial statements of the Extraclassroom Activity Funds (the "Funds") of Pine Plains Central School District (the "School District") which compromise the statement of assets, liabilities, and fund balance arising from cash transactions as of June 30, 2024, the related statement of receipts and disbursements paid for the year then ended and the related notes to the financial statements, (collectively, the "cash basis financial statements"), for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the cash basis of accounting.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of October 14, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 1, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with the cash basis of accounting.

2. The financial statements referred to above are fairly presented in conformity with the cash basis of accounting and include all properly classified funds and other financial information of the Extra Classroom Activity Fund required by the cash basis of accounting to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.

5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of cash basis accounting, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

6. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements with the cash basis of accounting Types of related party transactions engaged in by the Funds include:

    a. Those with the primary government having accountability for the Funds.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the cash basis of accounting.

9. Guarantees, whether written or oral, under which the Funds is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

1. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the Funds and School District from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Board of Education, and Extra Classroom Activity Clubs or summaries of actions of recent meetings for which minutes have not yet been prepared.

2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

3. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

4. We have no knowledge of allegations of fraud or suspected fraud affecting the Funds' financial statements involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud or suspected fraud affecting the Funds' financial statements received in communications from employees, former employees, analysts, regulators, or others.

6. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.

7. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

8. We have disclosed to you the identity of all of the Funds' related parties and all the related-party relationships and transactions of which we are aware.

Government-specific

9. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

10. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

11. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

1. The Funds has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.

2. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

3. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

4. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

5. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements.

6. The Funds has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

7. The Funds has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

8. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

9. Provisions for uncollectible receivables have been properly identified and recorded.

10. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

Pine Plains Central School District

Dr. Brian Timm
Superintendent of Schools

Laura Rafferty
Business Official