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Extraclassroom Activity Fund
Communication of Significant Deficiencies

Board of Education
Holland Patent Central School District

In planning and performing our audit of the financial statements of the Extraclassroom Activity Funds of Holland Patent Central School District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Extraclassroom Activity Funds of Holland Patent Central School District's (the Funds) 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 Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Funds' 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed in the attached schedule, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 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. 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. We consider the following deficiencies in the Funds' internal control to be significant deficiencies.

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

This communication is intended solely for the use of management, the Board of Education, the New York State Education Department, and the New York State Comptroller's Office and is not intended to be and should not be used by anyone other than these specified parties.

D'Arcangelo & Co., LLP

October 8, 2025

Rome, New York

D'Arcangelo & Co., LLP
Certified Public Accountants & Consultants

HOLLAND PATENT CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

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1. Significant Deficiency

See Status of Prior Year Audit Findings and Recommendations.

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HOLLAND PATENT CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATUS OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

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1. Significant Deficiency

A. Cash Receipts

Insufficient accounting controls exist over cash collections prior to the initial entry in the accounting records by the Central Treasurer. Internal accounting control and control over un-deposited cash collections could be strengthened if receipts for cash collections were issued upon the point of sale and a pre-audit of receipts was available for each major event.

The School District has taken significant action to improve internal control in this area. However, a significant deficiency still exists due to inherent lack of control at the point of collection of various fund-raising activities.

Status: Noted again during the current year audit.

B. Student Ledgers

During our audit, we noted clubs that are not maintaining student ledgers. Each club should have two sets of books, one maintained by the Central Treasurer and one maintained by the Student Treasurer. We also noted that not all clubs are reconciled to master Extraclassroom report kept by treasurer.

We recommend that the District take the necessary steps to ensure that all clubs have complete, up-to-date ledgers and reconciliations are performed.

Status: During the year, we noted 7 clubs did not maintain club ledgers. We also noted 3 clubs who completed ledgers but were not reconciled to the central treasurer's records at the end of the year.