PITTSFORD CENTRAL SCHOOL DISTRICT
NEW YORK

COMMUNICATING INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN AN AUDIT

For Year Ended June 30, 2026

MMB+CO BUSINESS ADVISORS AND CPAS

October 8, 2026

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

In planning and performing our audit of the financial statements of Pittsford Central School District (the District) as of and for the year ended June 30, 2026, 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 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 October 8, 2026 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:

Payroll

Certain employees' hourly rates are annualized, and it is assumed they are working a full day unless noted on an attendance record used to document vacation and sick days, however, there is no record of the actual hours worked each day.

The District is in the process of implementing an electronic time reporting system which, when fully implemented, will better document days on-site as well as hours worked for the above noted area.

Current Year Deficiencies in Internal Control:

Deficit Fund Balance

The Drivers Education Program recorded in the Special Aid Fund purchased a vehicle which resulted in an operating loss of totaling $21,441 creating an overall deficit of $21,441.

We recommend the District monitor the Drivers Education Program this next fiscal year in order to ensure financial sustainability of the program.

Other Item:

The following item is not considered to be a deficiency in internal control; however, we consider it an other item which we would like to communicate to you as follows:

Overtime Reporting

As a result of the change in legislation, the District is required to calculate and include qualified tax-exempt overtime in the employee's W-2 at the end of this year. Qualified overtime based on the new legislation may be inconsistent with overtime as defined in current contracts. The District is relying on the payroll software to report qualified overtime, however, we noted the software is not calculating overtime based on actual hours worked over forty hours in a week. Once implemented, an independent review of the calculations should be completed.

Prior Year Recommendation:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. The Drivers Education instructors were paid at an approved rate for the 2025-26 school year.

2. A detailed log of Contracted Security Personnel hours worked was maintained by the District.

* * *

We believe that the implementation of these recommendations will provide the 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.

Mengel, Metzger, Barr & Co. LLP

Fairport, New York
October 8, 2026