

VIEIRA & ASSOCIATES CPAs, P.C.

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To the Board of Education
Harpursville Central School District
54 Main Street
Harpursville, NY 13787

We have completed our examination of the financial statements of the Extraclassroom Activity Fund for the year ended June 30, 2021. As part of our service as your independent accountants, it is our responsibility to submit to you suggestions for improvements in the areas of internal accounting control, or procedures, which come to our attention during the course of our examination.

During our examination we noted an incident of noncompliance with the District's policies that we felt needed to be addressed:

1. During our audit we noted ten clubs which had no activity during the year. If these clubs are inactive, they should be dissolved, and remaining funds transferred to Student Council in compliance with the District's policies.

We would like to acknowledge the assistance and courtesies extended to us throughout our examination. We would be pleased to discuss in further detail any questions you might have regarding the financial statements.

Vieira & Associates CPAs, P.C.

October 13, 2021
Endicott, New York