

**EXTRACLASSROOM ACTIVITY FUNDS  
MANAGEMENT COMMENT LETTER**

Board of Education  
Spencer-Van Etten Central School District  
Spencer, New York

In planning and performing our audit of the financial statements of the Extraclassroom Activity Funds of Spencer-Van Etten Central School District (the School District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our current year audit, we became aware of other matters with respect to internal control. This letter summarizes these comments and recommendations regarding these matters. This letter does not affect our report dated September 24, 2020 on the financial statements of the Extraclassroom Activity Funds of the Spencer-Van Etten Central School District.

**OTHER MATTERS**

**Current and Prior Year Findings**

Financially Inactive Clubs

Finding:

During our current year audit, 4 clubs were financially inactive. During our prior year audit, 3 clubs were financially inactive. During the current year audit, Covid-19 disrupted the activity of all clubs and resulted in significantly less activity for certain clubs.

Recommendation:

We continue to recommend inactive clubs be reviewed by the Central Treasurer, and if determined to be no longer viable, be closed and funds disbursed per School District policy.

**Prior Year Findings Resolved**

Sales Tax

Finding:

During our prior year audit, 1 of 10 disbursements examined did not properly pay sales tax on taxable goods.

Resolution:

During our current year audit, all applicable disbursements examined remitted sales tax.

Payment Amount

Finding:

During our prior year audit, 1 of 10 disbursements examined did not agree to the amount noted on the invoice.

Resolution:

During our current year audit, all disbursements examined had the proper amount paid.

Shipping

Finding:

During our prior year audit, we noted 1 of 10 disbursements were shipped and delivered to the advisor's home.

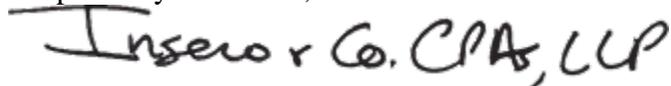
Resolution:

During our current year audit, all disbursements examined were shipped and delivered to the School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various school district personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

Respectfully submitted,



Inero & Co. CPAs, LLP  
Certified Public Accountants

Ithaca, New York

September 24, 2020