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Extraclassroom Activity Funds **Required Communication of Areas in Need of Improvement**

Board of Education
Fabius-Pompey Central School District

In planning and performing our audit of the financial statements of the Extraclassroom Activity Fund of Fabius Pompey 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 Fund of Fabius Pompey Central School District's (the Fund) internal control over financial reporting (internal control) as a basis for designing auditing procedures that are 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 Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund'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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, 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 Fund's 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.

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September 23, 2025

Rome, New York

**FABIUS-POMPEY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025**

No new findings in the current year. See Status of Prior Year Audit Findings and Recommendations.

**FABIUS-POMPEY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
STATUS OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025**

I. 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 undeposited 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.

II. Other Matters

A. Club Deficits

Six out of forty-one clubs ended the June 30, 2022 fiscal year with a deficit balance. The deficit totaled \$14,762 of the \$18,738 overall balance. Extraclassroom Activity Funds must be self-sustaining.

We recommend that the School District closely monitor the activity in the clubs to ensure overspending does not occur.

Status: Fiscal year ending June 30, 2023 had four clubs ending with deficit balances totaling \$ 6,679. Current year ending June 30, 2024 had only one club ending with a deficit balance of \$1,040. This was not noted during the fiscal year ending June 30, 2025.

B. Club Ledgers

Majority of the clubs do not maintain their own student ledgers as well as profit and loss statements for each of the fundraisers that they perform,

We recommend that this become mandatory for all clubs and that the Central Treasurer must review profit and loss statements as well as compare general ledger documentation to student ledger documentation on a monthly basis with signature for agreement.

Status: Noted again in the current year. Students do not maintain ledgers, faculty advisors however do maintain some records.

C. Inactive Clubs

Nineteen out of the forty-one clubs had no activity during the current year.

We conclude that all clubs should have activity throughout the year, or an explanation as to why there wasn't. If a club is considered "inactive", we recommend that they have their funds transferred over into the Student Council club or another club as per Board Policy.

Status: Noted again in the current year. Fiscal year ending June 30, 2025 had ten out of thirty-eight clubs with no activity during the year.

**FABIUS-POMPEY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
STATUS OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025**

D. Cash Receipts

Per review of ten cash receipts, one of the ten did not have a "Student Activities Deposit Form". These forms are required for all student activity accounts to complete.

We recommend that the Central Treasurer monitor this closer to ensure that all receipts are accompanied with a deposit form.

Status: Not noted in the current year. All Student Activity Deposit Forms were present.