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To the Board of Directors
Valley Stream Central High School District

In planning and performing our audit of the financial statements of the Extraclassroom Activity Fund of Valley Stream Central High School District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Valley Stream Central High School District's 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 Extraclassroom Activity Fund of Valley Stream Central High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Extraclassroom Activity Fund of Valley Stream Central High School 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 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 a 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 deficiencies in Valley Stream Central High School District's internal control attached to this letter to be significant deficiencies.

This communication is intended solely for the information and 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 15, 2021

Utica, New York

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

VALLEY STREAM CENTRAL HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
June 30, 2021

There were no new findings or recommendations noted during the current year audit.

VALLEY STREAM CENTRAL HIGH SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
June 30, 2021

1. SIGNIFICANT DEFICIENCIES

A. Extraclassroom Cash Receipts

As in prior years, 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.

Accordingly, a significant deficiency exists due to inherent lack of control at the point of collection of the various fund-raising activities.

Status: Noted again in the current year audit.

B. Activity Fund Management

The Board of Education of the School District has the ultimate responsibility for the safeguarding of the extraclassroom activity fund. The Board delegates this responsibility to the Central Treasurer, the faculty advisors, and the activity advisors.

In order to help monitor the plans and operations of the various activities, we suggest that at the start of each school year the activity advisors and activity officers prepare a program outline indicating the various events to be held, the anticipated profits, and the plans for the proceeds. As each event is completed, the program outline should be compared to the actual results and a report filed with the activity records for future reference. A copy of the program outline should be given to the faculty advisor and central treasurer so they can anticipate the various events throughout the year.

Status: Noted again in the current year audit.

C. Profit and Loss Statements

On an annual basis, D'Arcangelo & Co., LLP sends a questionnaire to the Central Treasurer(s) which enables us to gain an understanding of the procedures that are followed. During our review of the questionnaires, we noted that profit and loss statements are not prepared by club advisors and given to the Central Treasurers at the conclusion of fundraisers.

We recommend that the Central Treasurer request these profit and loss statements from the club advisors when fundraisers are completed.

Status: Noted again in the current year audit.