



December 9, 2024

Wheatland School District
Wheatland, California 95692

To the Wheatland School District Management:

In planning and performing our audit for Wheatland School District (the District) for the year ended June 30, 2024, we considered its internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not to provide assurance on internal control. However, we noted certain matters involving internal control and its operation including matters that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect the ability of the District to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Our consideration of internal control is for the limited purpose described in the preceding paragraph and would not necessarily disclose all matters that might be reportable conditions. In addition, because of inherent limitations in internal control, errors or fraud may occur and not be detected by such controls.

1. During our procedures we noticed that the beginning accounts receivable balance (object 9200) for Fund 13 (as of 7/1/2023) wasn't fully cleared at the end of the fiscal year prior to recording the updated accounts receivable amounts as of 6/30/2024. With few exceptions, we recommend prior year accounts receivable should be fully cleared before setting up the current year accounts receivable at the end of the fiscal year.
2. We noted that the other postemployment benefits (OPEB) actuary report, which was performed pursuant to GASB 75, was dated 6/30/2022, which is beyond one-year requirement per GASB 75 from the District's fiscal year-end. We recommend that the District obtain an OPEB valuation every other year, and on the off years request the actuary to perform a "roll-forward" report, so the District can meet the requirement each year.

This report is intended solely for the information and use of District management and others within the District and is not intended and should not be used by anyone other than these specified parties.

Sincerely,

Linger, Peterson & Shrum

Linger, Peterson & Shrum
Fresno, California