

HAINES & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS OF AMERICAN AND
PENNSYLVANIA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

February 18, 2026

To the Board of Supervisors
Sergeant Township
McKean County, Pennsylvania

We have audited the financial report included in DCED's prescribed form of Sergeant Township, McKean County, Pennsylvania for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 02, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the municipality during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial report in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit

Sergeant Township, McKean County, Pennsylvania
February 18, 2026
Page 2

procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial report taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial report or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated, February 18, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to municipality's financial report or a determination of the type of auditor's opinion that may be expressed on that report, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the municipality's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the Board of Supervisors and management of Sergeant Township, McKean County, Pennsylvania and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Harris Company