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DIVISION OF LOCAL GOVERNMENT
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October 29, 2013

Dr. Peter Giarrizzo, Superintendent
and Members of the School Board
Pelham UFSD
575 Colonial Ave
Pelham, NY 10803

Dear Superintendent Giarrizzo and Members of the School Board:

A primary objective of the Office of the State Comptroller is to identify areas where local governments can improve their operations and provide guidance that will assist local officials in making those improvements. We believe that regular contact with local governments constitutes one of the major components in effectively and efficiently accomplishing this objective.

In accordance with this objective, we conducted a risk assessment of school district internal controls in October, 2013 to assess whether operational improvement opportunities exist for the Pelham UFSD, and to determine if we should perform further services. This assessment was limited to interviews with school district personnel, observations, and inspection of financial records, reports, contracts and various other documents. Our procedures were not designed to provide assurance as to the internal control structure or extent of compliance with statutory and regulatory requirements. During our assessment nothing came to our attention indicating that the school district was in need of further services from us at this time.

Thank you for your cooperation during this process. If you have any questions, please feel free to contact me at 845-567-0858.

Sincerely,

Tenneh Blamah
Chief Examiner
Local Government and
School Accountability

cc: Stephanie Pollock- District Clerk