

**Miller Place Union Free School District  
Office of the School Business Official**

**MEMORANDUM**

TO: Seth A. Lipshie

FROM: Colleen V. Card

DATE: September 22, 2023

RE: District Response to the 2022-23 External Audit Reports & Letters

Approved by  
Board of Education  
on 9/22/23  
Miller Place Union Free School District

The following is the District's response and corrective action plan to the external audit reports and letters dated September 22, 2023 for the annual 2022-23 fiscal audit conducted by the external auditors, Cullen & Danowski, LLP.

1. Professional Standards Letter (AUC 260) –
  - No response required; no significant difficulties or management issues to be addressed.
2. Significant Deficiencies & Material Weaknesses Letter (AUC 265)
  - The District did not receive this letter as the District had no significant deficiencies.
3. Management Letter – The District did not receive any current year comments to report to the Board therefore no corrective action plan is required.

Should you have any questions, concerns, or require additional information regarding the external audit reports or letters, please feel free to contact me.

Copy: Mr. Christopher Reino, CPA, Cullen and Danowski, LLP, District External Auditor  
Mr. Darin Iacobelli, CPA, Nawrocki Smith, LLP, District Internal Auditor