

To the Board of Education and
Rhonda Meserole, Assistant Superintendent for Business and Operations
Seaford Union Free School District
1600 Washington Avenue
Seaford, New York 11783

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the fiduciary funds of the Seaford Union Free School District as of and for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Seaford Union Free 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Seaford Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Seaford Union Free School District's internal control.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning these matters.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

CLAIMS AUDITOR

During our audit, we noted the District's Claim's Auditor reports to the Assistant Superintendent for Business which creates a conflict of interest. We recommend the District have an individual who is independent from the business office as the Claim's Auditor. However, we noted this was corrected in the 2020-2021 fiscal year.

EXTRACLASSROOM ACTIVITY FUNDS

During our audit, we noted the 4 out of 10 cash disbursements sales tax was not paid. We recommend that sales tax be paid when applicable.

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We would like to acknowledge the courtesy and assistance extended to us by personnel of the District and also compliment the business office on their excellent financial operations during our audit. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

R. S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 1, 2020