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SEAFORD UNION FREE SCHOOL DISTRICT

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October 10, 2020

Office of the NYS Comptroller
Division of Local Government Services & Economic Development
Data Management Unit, 12th Floor
110 State Street
Albany, NY 12236

To Whom it May Concern:

Below, please find the District's response to findings and recommendations because of the 2019-20 External Audit conducted by RS Abrams & Co. LLP.

The School District hereby submits a Corrective Action Plan for the 2019-20 Management Letter, which only detailed two matters that represented opportunities for strengthening internal controls, other than deficiencies considered to be material weaknesses. Management's response required under Section 170.12 of the Regulations of the Commissioner of Education for those two issues are as follows:

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.

District's Response:

At the September 16, 2020 Board of Education Meeting, a new individual was appointed as the Internal Claims Auditor. This individual was identified as someone who possessed the appropriate skills to carry out this function and who does not directly report to the Assistant Superintendent for Business & Operations.

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.

District's Response:

A communication has gone out reminding Advisors of the Clubs that sales tax must be charged on invoices pertaining to the purchases made within the various clubs as they are not exempt. Recently an invoice was returned to an Advisor of a club so that the applicable sales tax could be made a part of the invoice. Additionally, as the clubs begin again for the 2020-21 school year, our annual meeting reviewing the pamphlet published by NYS ED entitled: "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds" will be distributed and discussed.

Very truly yours,



Rhonda L. Meserole, CPA

Assistant Superintendent for Business & Operations