

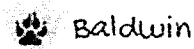


**BALDWIN
SCHOOLS**

Baldwin Union Free School District

960 Hastings Street ♦ Baldwin, NY 11510-4798

www.baldwinschools.org



**Baldwin
Public Schools**
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Superintendent of Schools
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James P. Robinson, Ed.D.
Assistant Superintendent,
Business & Administrative Services
Michelle Gallo, Ed.D.
Assistant Superintendent,
Human Resources
Anthony Mignella
Assistant Superintendent, Instruction

October 29, 2021

Joseph A. Crocco, CPA
Audit Manager
Cullen & Danowski, LLP
1650 Route 112 Port Jefferson Station, NY 11776-3060

Re: Corrective Action Plan related to Year-End Audit, 2021

Dear Mr. Crocco:

As a follow-up to the districts 2021 year-end audit findings, please note the following corrective action plan for the items reviewed.

STATUS OF PRIOR YEAR COMMENTS

Unassigned Fund Balance - General Fund

New York State Real Property Tax Law §1318 limits a school district's general fund unassigned fund balance to an amount not greater than 4% of the upcoming year's budget.

During the prior year audit, we had noted the Districts unassigned fund balance exceeded the 4% statutory limit.

Current Status:

As of June 30, 2021, the District's unassigned fund balance again exceeded the 4% limit. The excess unassigned fund balance was a direct result of the COVID-19 pandemic. Contractual expenses were underspent and many activities did not take place such as clubs, athletics, and field trips. The District is in the process of formulating a plan to reduce the unassigned fund balance to be within the permissible limit.

We recommend that the District continue to monitor its unassigned fund balance to ensure compliance with Real Property Tax Law.

District Response:

As noted above, the excess unassigned fund balance at year-end can be attributed to very specific, unanticipated circumstances that continued to unfold throughout the fiscal year as the district continued to manage its resources and needs related to our COVID emergency response. The district did make strides in reducing this fund balance effectively, given the circumstances, and will continue to closely monitor its fund balances, state

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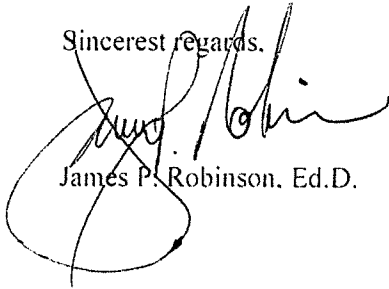
aid receipts, and other resources, on an on-going basis to ensure the strongest financial position during these continued challenging times.

CURRENT YEAR COMMENTS

There were no current year comments to report.

Please feel free to contact me with any questions or concerns.

Sincerest regards,

A handwritten signature in black ink, appearing to read "James P. Robinson", is written over the typed name.

James P. Robinson, Ed.D.

Cc:

Christopher V. Reino, CPA, CITP

Partner

Cullen & Danowski, LLP

1650 Route 112 Port Jefferson Station, NY 11776-3060

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