

# South Orangetown Central School District

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Steven Finn, President  
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October 6, 2023

Ms. Melissa Szot, CPA, CGMA  
PKF O'Connor Davies  
500 Mamaroneck Avenue  
Suite 301  
Harrison, NY 10528

Dear Ms. Szot:

We have reviewed your audit of the South Orangetown Central School District's Special Purpose Fund, and Extraclassroom Activity Fund for the fiscal year ended June 30, 2023. Below please find the District's corrective action regarding the issues raised during the year-end audit.

## Control Deficiencies

### Special Purpose Fund

#### ***Inactive Accounts:***

Finding: The Special Purpose Fund is used to account for assets held by the School District in accordance with the terms of a trust or scholarship agreement. Our review of the Special Purpose Fund indicated that, for several of these accounts, there was no activity during the fiscal year ended June 30, 2023. These accounts aggregate to approximately \$14,085.

#### Corrective Action:

*The District will research the balances in the Special Purpose Fund and close those accounts that have not had activity by June 30, 2024. This will be the responsibility of the District Treasurer.*

### Extraclassroom Activity Fund

#### ***Clubs with No Financial Activity:***

Finding: We noted that one club in the High School (Spanish Club) with a balance of \$56, and four clubs in the Middle School (Digital Media Club, French Club, Science Olympiad, Student Government/Council) with a combined balance of \$4,755, had no financial activity during the current fiscal year. State Education Regulations provide that the funds of a discontinued activity shall automatically revert to the account of the general student organization or the student council and shall be expended in accordance with that organization's constitution.

Corrective Action:

*The District, per State Education Regulation, discontinue these accounts and the funds will be placed in the general student organization and expended in accordance with that organization's constitution by June 30, 2024. This will be the responsibility of the District Treasurer.*

**Cash Receipts:**

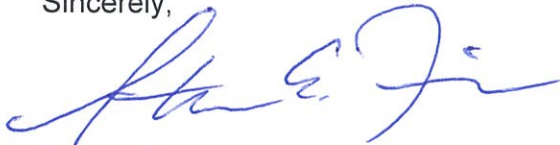
**Finding:** It was noted during our testing of Extraclassroom receipts that two out of ten selections for the High School and four out of ten selections for the Middle School were not deposited in a timely manner, within the recommended 72 hours of receipt.

Corrective Action:

*The District will provide training for Extraclassroom advisors on the State Education Regulations for these activities. This will be the responsibility of the Extraclassroom Treasurers.*

Please call if you have any questions.

Sincerely,



Steven Finn