

# South Orangetown Central School District

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Dana Stilley, President  
Leon Jacobs, Vice President  
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October 6, 2022

Mr. Mark M. Levy, CPA, CFP  
Nugent & Haeussler, P.C.  
101 Bracken Road  
Montgomery, NY 12549

Dear Mr. Levy:

We have reviewed your audit of the South Orangetown Central School District's financial statements for the fiscal year ended June 30, 2022, as well as the Federal Awards, and Extraclassroom Activity Fund. Below please find the District's corrective action regarding the issue raised during the year-end audit.

## **Other Audit Findings or Issues**

Finding: During our fieldwork for the audit, we found that the District's books and records were in much better condition than the previous year; however they were not closed prior to commencement of our fieldwork. We were required to spend additional time assisting the District with the closing process. To ensure that the District's books and records are closed, we recommend that the District develop a year-end plan that assigns responsibility for account reconciliation, analysis, oversight and approval.

Corrective Action: *For the better part of the 2021-2022 school year, the Business Office continued to be understaffed with Accountant II and Principal Account-Clerk vacancies. Effective March 1, 2022, the District was able to fill the Accountant II position. The Principal Account-Clerk remains open due to medical leave. The District has developed a more efficient year-end plan delegating responsibilities to the Accountant II, as well as appropriate staff members. In addition, the Business Office has been actively cross-training staff and providing staff development opportunities to ensure that the District's books and records are timely closed.*

## **Federal Awards Extraclassroom Activity Fund**

*Based upon your audit of the South Orangetown Central School District's Federal Awards, and Extraclassroom Activity Fund, there were no deficiencies identified in which the District's internal controls needed improvement. As such, a corrective action plan is not required.*

If you have any questions, please call.

Sincerely,

  
Dana Stilley