

South Orangetown Central School District

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Leon Jacobs, President
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October 7, 2021

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, 2021. Below please find the District's corrective action regarding the issue raised during the year-end audit.

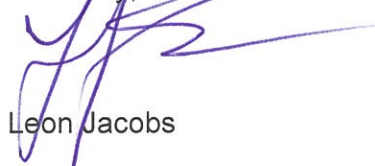
Other Audit Findings or Issues

Finding: During our fieldwork for the audit, we found that the District's books and records were not properly closed prior to commencement of our fieldwork. This occurred due to significant staff turnover within the business office at the end of the 2020-2021 school year. We were required to spend considerable time assisting the District with the closing process, which included account analysis and proposing adjusting journal entries. To ensure that the District's books and records are properly closed, we recommend that the District develop a year-end plan that assigns responsibility for account reconciliation, analysis, oversight and approval.

Corrective Action: *In June 2021, the Business Office experienced significant staff turnover, including management positions, in addition to being understaffed with Accountant II and Principal Account-Clerk vacancies. The District was also undergoing an audit by the Office of the State Comptroller. The District is currently in the process of recruiting candidates for the Accountant II position. Once this position is filled, the District will develop and execute a more efficient year-end plan that will delegate responsibilities to appropriate staff members ensuring that the District's books and records are properly and timely closed. In addition, the Business Office is taking steps to cross-train staff.*

If you have any questions, please call.

Sincerely,



Leon Jacobs

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