

# South Orangetown Central School District

160 Van Wyck Road • Blauvelt, NY 10913 • (845) 680-1000

Leon Jacobs, President  
Dan Lamadrid, Vice President  
Thomas Henry  
Christine Lee  
Cara Stepanian

October 8, 2020

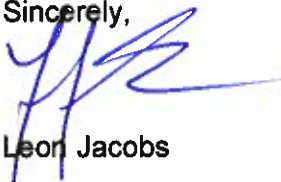
Mr. Mark M. Levy, CPA, CFP  
Nugent & Haeussler, P.C.  
101 Bracken Road  
Montgomery, NY 12549

Dear Mr. Levy:

Based upon your audit of the South Orangetown Central School District's financial statements for the fiscal year ended June 30, 2020, 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,



Leon Jacobs

/md