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October 13, 2020

To the Board of Education Syosset Central School District Syosset, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the Syosset Central School District (District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

During our audit, we noted certain opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions. This letter does not affect our report dated October 13, 2020, on the financial statements of the Syosset Central School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, others you deem appropriate within the District, and any governmental authorities you need to share this information with. It is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP
Cullen & Danowski, LLP

## STATUS OF PRIOR YEAR'S COMMENTS

## Extraclassroom Activity Funds

The extraclassroom activity funds are the depository of student money. The New York State Education Department (SED) publishes the *Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds.* These guidelines recommend procedures for organizing these activities, controlling receipts and disbursements, as well as recording and reporting transactions.

During our prior year audit, in the sample of transactions we tested, we noted that:

• Some of the student activity fund deposit forms supporting the cash receipts were not signed by the central treasurer.

During our current year audit, in the sample of transactions we tested, we noted that:

• All of the student activity fund deposit forms supporting the cash receipts were signed by the central office.

## **CURRENT YEAR'S COMMENTS**

## Food Service Fund Operating Results

The District operates a school lunch and breakfast program. The transactions for these programs are reflected in the food service fund.

During our current year audit, we noted that the food service fund sustained an operating loss of approximately \$602,000. This was predominantly the result of equipment acquisitions in connection with the start-up of the food service program at the elementary schools.

We note that the District is monitoring the financial results of their food service operations.

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