

# Syosset Central School District

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Director Office of Audit Services  
Room 524 EB  
89 Washington Avenue  
Albany, NY 12234

Dear Mr. Conway:

The following comments collectively represent the corrective action plan for the Syosset Central School District in response to the external audit reports for the 2019-20 school year prepared by our auditors, Cullen & Danowski, LLP.

The auditor's review of sample transactions in the extra-classroom accounts from the prior year noted that some of the student activity deposit forms were not signed by the central treasurer. These forms were signed by the club treasurer and club advisor. The district modified its procedure to ensure that the central office account clerk who works with the central treasurer for student accounts signs all cash receipts. The central treasurer then reviews the deposits of the account clerk, performs the monthly bank reconciliations, and verifies account balances directly with each school. Each school receives the monthly general ledger detail report for each club so they can verify the accuracy of the account transactions.

In prior years, the auditors noted that the district's food service fund balance exceeded the value of three month's expenditures. Due to the spending on equipment to implement the elementary school lunch program the food service fund balance was reduced, and the auditors noted the resulting operating loss in the 2019-20 school year. We will continue to monitor the financial results of the food service operations given the potential impact of the pandemic as well as the expansion of the elementary program.

Sincerely,  
Patricia Rufo