

Syosset Central School District

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October 15, 2018

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 2017-18 school year prepared by our auditors, Cullen & Danowski, LLP.

In their review of the district's financial statements, the auditors noted that the school lunch fund balance exceeded the value of three month's expenditures. The district completed a new bid for a school food services management company at the end of the 2017-18 school year. We have been working with a new vendor and discussing enhancements to our menu offerings and upgrades to our lunch facilities and equipment that would enhance the district's food services program and reduce the district's fund balance.

The auditor's review of sample transactions in the extra-classroom accounts noted improvements in accounting records and more frequent reporting to the Board of Education. They noted that three clubs ended the year with a negative balance. These clubs currently have positive balances; however, on June 30th, these negative balances were the result of timing of receipts and disbursements. Our faculty auditor for student activities has been in contact with the club advisors to remind them to process transfers timely to ensure positive balances at the end of the fiscal year.

Sincerely,
Patricia Rufo