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To the Board of Education and
Mr. Stephen Harrison, Assistant Superintendent for Business
East Islip Union Free School District
1 Craig B. Gariepy Avenue
Islip Terrace, New York 11752

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the fiduciary funds of the East Islip Union Free School District (the "District") as of and for the fiscal year ended June 30, 2021, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of an other matter that we believe represents an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comment and suggestion concerning this matter. We have also included the status of our prior year findings and recommendations.

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CURRENT YEAR FINDING AND RECOMMENDATION

SCHOOL FOOD SERVICE FUND

Fund Balance

During our current year audit, we noted that the fund balance in the school food service fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$187,769. We recommend the District develop a plan to reduce the fund balance to an allowable level.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

SCHOOL FOOD SERVICE FUND

Fund Balance

FINDING: During our prior year audit, we noted that the fund balance in the school food service fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$58,714. We recommended the District develop a plan to reduce the fund balance to an allowable level.

STATUS: Not Implemented

EXTRACLASSROOM ACCOUNTS

Extraclassroom Accounts

FINDING: During our prior year audit of the District's extra classroom activity accounts, we noted the following:

- Supporting documentation for cash receipts was not always provided to the Central Treasurer for review. In addition, the District was unable to provide sufficient supporting documentation for six out of fifteen cash receipts selected for testing.
- Four clubs did not appear to meet the State's definition of a bona fide club.

We recommended that supporting documentation for all cash receipts be provided to the Central Treasurer for review, and that the supporting documentation be maintained on file. We also recommended that cash disbursements be properly signed with a student signature, and that the extra classroom accounts which do not meet the State's definition of a bona fide club be closed, and that the account balance be transferred to an appropriate club in accordance with District policy.

STATUS: Implemented

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

R. S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY 11749
October 12, 2021