

# SHELTER ISLAND UNION FREE SCHOOL DISTRICT



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November 18, 2019

Nawrocki Smith LLP  
290 Broad Hollow Road  
Suite 115 E  
Melville, New York 11747

Ladies and Gentlemen,

In response to your June 30, 2019 memo outlining recommendations for accounting procedures and internal controls in the Shelter Island School District, please review the following responses concerning your recommendations. For ease of review, I have listed the response below to correspond with items in your June 30 memo.

## **Management Point Responses**

### CURRENT YEAR RECOMMENDATIONS:

None noted. No Corrective Action Plan is needed.

### STATUS OF PRIOR YEAR RECOMMENDATIONS:

1. Fund Balance Limitations  
This recommendation is in the process of being implemented. The District will develop a plan that is mindful of state regulations and mindful of the long-term financial stability of the District.
2. Vendor Database  
The District concurs with this recommendation and will seek to implement changes to its' practices this year to comply. First among this change will be for the District to inactivate any vendor who has not done business with the District within the last 36 months. Additionally, the District will solicit and log updated W9 information for all vendors at the end of the school year. Finally, the District will schedule a review of the vendor master file every other summer to review vendor changes/edits to the file database.
3. Accounting Policies and Procedures Manual  
The District agrees with the recommendation and will seek to implement changes to its practices this year to comply. The District will seek to model its manual on best practices used by other districts.
4. Disaster Recovery Plan  
We agree with the recommendation that management develop a disaster recovery plan for the District's physical records. The District will seek to implement changes to its practices this year to comply with this recommendation.

(continued)

5. School Lunch Fund - Profitability

We agree with the recommendation that the District monitor the profitability of the School Lunch Fund and to take measures to eliminate large yearly transfers from the General Fund. The District operates a program that, due to its size, will likely always run a deficit. The District will seek to implement all available strategies to limit the annual losses. The District is investigating joining cooperative bidding efforts with other public school districts to better purchase food.

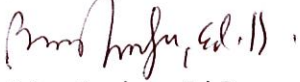
6. User Permissions

Management concurs with the recommendation. The District will seek to implement changes to its practices this year to comply with this recommendation. The user permissions will be reviewed and necessary changes will be implemented.

7. Untimely Deposits of Extraclassroom Activity Funds

This recommendation was implemented.

Sincerely,



Brian Doelger, Ed.D.  
Superintendent