

# South Orangetown Central School District

160 Van Wyck Road, Blauvelt, NY 10913 - \*FAX 845-680-1900

Steven Finn, President  
David Sansone, Vice President  
J. Robert Coleman  
Katie Gravino  
Diana Korabel

May 20, 2025

R.S. Abrams & Co., LLP  
3033 Express Drive North  
Suite 100  
Islandia, NY 11749

Attn: Marianne E. Van Duyne, CPA

Dear Mrs. Van Duyne:

We have reviewed your audit of the South Orangetown Central School District's internal controls and processes related to capital projects for the period ending February 28, 2025. Below please find the District's corrective action regarding the issues raised during the audit.

## **Capital Projects Policies**

### Observation:

Policy #7100, *Facilities Planning*, requires the District to develop a five-year capital facilities plan that is updated annually. Per our inquiries with the District, we noted the District currently uses the building condition surveys, which are performed every five years, to evaluate facility needs, but does not have a five-year capital facilities plan as required per its policy.

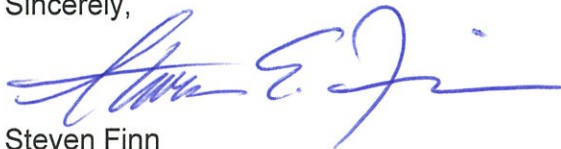
### Corrective Action:

*The District has issued an RFP for Building Condition Survey services for the 2025-2026 school year, which also included specifications for the development of a 5-year capital plan to be delivered to the District upon completion of the Building Condition Survey. The contract for these services was awarded on April 8, 2025.*

Responsible Party: *Assistant Superintendent for Business and Operations*

If you have any questions, please don't hesitate to call.

Sincerely,



Steven Finn