FIRE ISLAND UNION FREE SCHOOL DISTRICT

Annual Organizational Meeting of the Board of Education

Tuesday, July 11, 2023
4:30 p.m.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ITEM 1 Administration of Oath of Office – Newly Elected Board Members
- a. Judi Phelan
- b. Marisa Wyckoff

ITEM 2 Call for Nominations & Election of Officers
- a. Nomination & Election of President of the Board of Education
- b. Nomination & Election of Vice President of the Board of Education
- c. Administration of Oath of Office – President of the Board of Education
- d. Administration of Oath of Office – Vice President of the Board of Education

ITEM 3 Administration of Oath of Office
- a. Superintendent of Schools – *T. Davey*
- b. Assistant Superintendent for Business & Operations – *J. Lizza*

ITEM 4 Appointment of Officers
- a. District Clerk – *T. Murphy*
- b. District Treasurer – *R. Swierkowski*
- c. Deputy District Treasurer – *T. Murphy*
- d. Administration of Oath:
  - District Clerk
  - District Treasurer
  - Deputy District Treasurer

ITEM 5 Other Appointments for 2023-2024 School Year
- a. Director of Health Services – *J. Ferguson @ $9,000.00*
- b. School Attorney – *Guercio & Guercio, LLP @ $36,500.00*
  (original paperwork on file in the office of the District Clerk)
- c. External Auditor – *R. S. Abrams & Co. @ $20,400.00*
- d. Insurance Consultant – *NYSIR (New York Schools Insurance Reciprocal) @ $60,224.00*
- e. Financial Statements – *Cullen & Danowski, LLP @ $5,000.00*
- f. Student Accident Insurance – *Bollinger Specialty Group @ $683.00*
- g. Employee Dental Insurance – *First Reliance Standard @ $2,897.67 monthly*
- h. Asset Management Services – *CBiz @ $1,360.00*
- i. Actuarial Services – *USI Consulting @ $5,000.00*
- j. Storage Tank Insurance Company – *Willis of New Jersey, Inc. @ $1,185.00*
- k. Chief Emergency Officer – *T. Davey*
- l. Census Enumerator – *T. Davey*
- m. Attendance Officer – *T. Davey*
- n. Records Access Officer – *T. Murphy*
- o. Records Management Officer – *T. Murphy*
- p. Data Protection Office – *C. Forget*
- q. Asbestos (AHERA) Local Educational Agency Designee – *B. Kurka*

r. School Pesticide Representative – *B. Kurka*
s. Chemical Hygiene Officer – *B. Kurka*
t. Purchasing Agent – *J. Lizza*
u. Designated Education Official – *T. Davey*
v. Civil Rights Compliance Officer – *P. Tamberino*
w. Title IX Compliance Officer – *P. Tamberino*
x. Dignity Act Coordinator – *P. Tamberino*
y. Section 504 Compliance Officer – *T. Davey*
z. Homeless Liaison Officer – *P. Tamberino*
aa. Special Education Chairperson – *D. Levenson*
bb. Board of Education Legislative Liaison to New York State School Boards Association – *J. Lippert*
cc. Fire Island UFSD Committee on Special Education comprised of the following:
- Chairperson – *D. Levenson*
- Psychologist – *T. Hannel*
- Special Education/Reading Teacher – *C. Ferry*
- District Physician – *J. Ferguson*
- Parent Representative – *K. Becker-Smith*
- Student's Classroom Teacher

dd. Fire Island UFSD committee on Pre-School Special Education comprised of the following:
- Chairperson – *D. Levenson*
- Parent Representative – *K. Becker-Smith*
- Suffolk County Representative
- Evaluation Team Members
- Impartial Hearing Officers

ITEM 6 Designations
a. Official Bank Depository, all funds – *First National Bank of Long Island*
b. Regular Meetings – *2nd Tuesday, unless otherwise noted*
c. Official Newspapers – *Islip Bulletin, Long Island Advance*

ITEM 7 Authorizations
a. Funding of 2014 Capital Reserve #3
b. Funding of 2021 Capital Reserve #4
c. Funding of Worker's Compensation Reserve
d. Funding of Employee Benefit Accrued Liability Reserve
e. Funding of Teacher Retirement Contribution Reserve Sub-Fund
f. To Fund Worker's Compensation for Worker's Compensation Reserves- *Not to Exceed $100,000.00*
g. To Fund Unemployment for Unemployment Reserves - *Not to Exceed $100,000.00*
h. To certify payrolls – *T. Davey*
i. To approve the attendance of staff to conferences, conventions, workshops – *T. Davey*
j. Superintendent to apply for Grants in Aid (State & Federal as appropriate)
k. To establish $200.00 petty cash for school instructional program to be maintained by District Treasurer
l. Designation of signatures on checks:
- District Treasurer
- District Clerk
- Assistant Superintendent for Business & Operations
- School Board Member – *L. Kaufman*
- School Board Member – *J. Lippert*

m. Budget transfers on Chief School Officer's approval *up to $5,000.00*
n. Use of District Credit Card – *T. Davey, J. Lizza*
o. District Treasurer to invest school district funds
p. Purchasing Agent to sign all district purchase orders

ITEM 8 Official Undertakings (Bonds)

a.	District Treasurer	*$2,000,000.00*
b.	Deputy District Treasurer	*$2,000,000.00*
c.	District Clerk	*$2,000,000.00*
d.	Assistant Superintendent for Business & Operations	*$2,000,000.00*

ITEM 9 Other Items

a. Re-adoption of all policies heretofore made including Code of Ethics and Code of Conduct
b. Establish mileage reimbursement rate @ *65.5 cents/mile*
c. Establish Board of Education Sub-Committees
   1. Audit: *L. Kaufman, L. Nowacheck, J. Phelan, A. Wood*
   2. Buildings & Grounds: *J. Lippert*, *K. Skelly-Kurka*
d. Approval of Equal Opportunity Employment
e. Approval of Bay Shore Union Free School District and Islip Union Free School District as the Receiving Districts for resident students for grades 7-12 for the 2023-2024 school year, as they are received.
f. Approval of the following school personnel to have access to confidential Special Education records:
   - Superintendent – *T. Davey*
   - Director of Curriculum – *P. Tamberino*
   - District Clerk – *T. Murphy*
   - Psychologist – *T. Hannel*
   - Speech Therapist – *M. Ringen*
   - Special Education/Reading Teacher – *C. Ferry*
   - CSE/CPSE Director – *D. Levenson*

ITEM 10 Adjournment – *Motion to adjourn the July 11, 2023, Reorganizational Meeting and convene the July 11, 2023, Regular Meeting.*

R.S. ABRAMS & CO., LLP
Accountants & Consultants for Over 75 years

Robert S. Abrams (1926-2014)

Marianne E. Van Davne, CPA
Alexandria M. Battaglia, CPA
Brendan Nelson, CPA

June 9, 2023

To the Board of Education and
Jacqueline Lizza, Assistant Superintendent for Business and Operations
Fire Island Union Free School District
P.O. Box 428
Ocean Beach, New York 11770

We are pleased to confirm our understanding of the services we are to provide Fire Island Union Free School District (the "District") for the fiscal year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the fiscal year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A)
2. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund
3. Schedule of the District's Proportionate Share of the Net Pension Asset/(Liability)
4. Schedule of District Pension Contributions
5. Schedule of Changes in the District's Total OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements, or in a separate written report accompanying our auditor's report on the financial statements:

1. Schedule of Change from Adopted Budget to Final Budget and the Real Property Tax Law Limit – General Fund
2. Schedule of Project Expenditures and Financing Resources – Capital Projects Fund
3. Schedule of Net Investment in Capital Assets

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent

financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmations. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk of material misstatement as part of our audit planning:

Presumed risk of management override of controls.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and

material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; and (3) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to individuals within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards.*

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information

contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare schedules we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of R.S. Abrams & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the New York State Education Department or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of R.S. Abrams & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the New York State Education Department or other oversight agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Alexandria Battaglia, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in June 2024 and to issue our reports no later than October 15, 2024. Our fees for these services will be based on the actual time spent at our standard, hourly rates. Our standard, hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been complete upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended through the date of termination.

Based on our preliminary estimates, the audit fee for the fiscal year ending June 30, 2024 will not exceed $20,400. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue written reports upon completion of our audit of the District's financial statements. Our reports will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letters of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter. This report reflects a peer review rating of pass, which is the highest rating for a peer review.

We appreciate the opportunity to be of service to the Fire Island Union Free School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

R S Abrams + Co., LLP

R.S. Abrams & Co., LLP

By: [signature]

Title: Partner

Date: June 9, 2023

R.S. Abrams & Co., LLP:

This letter correctly sets forth the understanding of Fire Island Union Free School District.

Board of Education President: _____

Date: _____

Assistant Superintendent for Business and Operations: _____

Date: _____

Flaherty Salmin CPAs
Straight Answers. Trusted Solutions.

Flaherty Salmin LLP Certified Public Accountants
2300 Buffalo Road, Building 200, Rochester, NY 14624-1365
office 585 279-0120 fax 585 279-0166

PrimeGlobal

Report on the Firm's System of Quality Control

To the Partners of R.S. Abrams & Co., LLP
and the Peer Review Committee of the
Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of R.S. Abrams & Co., LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of R.S. Abrams & Co., LLP in effect for the year ended March 31, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. R.S. Abrams & Co., LLP has received a peer review rating of *pass*.

Flaherty Salmin LLP

Rochester, New York
January 5, 2021

JAMES E. DANOWSKI, CPA
JILL S. SANDERS, CPA
DONALD J. HOFFMANN, CPA
MICHAEL J. LEONE, CPA
CHRISTOPHER V. REINO, CPA
ALAN YU, CPA

CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

VINCENT D. CULLEN, CPA
(1950 - 2013)
PETER F. RODRIGUEZ, CPA
(RET.)

May 30, 2023

Board of Education and Management
Fire Island Union Free School District
PO Box 428
Ocean Beach, New York 11770-0428

Dear Members of the Board and Management:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide the Fire Island Union Free School District (District) for the year ended June 30, 2024.

We will prepare, from information you provide, the District's annual financial statements in accordance with accounting principles generally accepted in the United States of America. These financial statements will include the following:

Management's Discussion and Analysis (MD&A)

Financial Statements:

- Statement of Net Position
- Statement of Activities
- Balance Sheet – Governmental Funds
- Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
- Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
- Statement of Fiduciary Net Position – Fiduciary Funds
- Statement of Changes in Fiduciary Net Position – Fiduciary Funds
- Notes to Financial Statements

Required Supplementary Information other than MD&A:

- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund
- Schedule of Funding Progress – Other Postemployment Benefits
- Schedule of District's Proportionate Share of the Net Pension Asset/(Liability)
- Schedule of District Contributions

Other Supplementary Information:

- Schedules of Change from Adopted Budget to Final Budget and the Real Property Tax Limit – General Fund
- Schedule of Project Expenditures – Capital Projects Fund
- Schedule of Net Investment in Capital Assets

Our Responsibilities

The objective of our engagement is to 1) prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you, and 2) apply accounting and financial reporting expertise to the services we provide, including assisting you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence of information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements

2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.

3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.

4. The prevention and detection of fraud

5. To ensure that the District complies with the laws and regulations applicable to its activities

6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements

7. To provide us with:

    a. Documentation and other related information that is relevant to the preparation and presentation of the financial statements,

    b. Additional information that may be requested for the purpose of the preparation of the financial statements, and

    c. Unrestricted access to persons within the District of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the financial statements were not subjected to an audit, review or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Other Relevant Information

We shall respond to the reasonable inquiries of the District's auditors to review our working papers related to matters of continuing accounting significance.

The District may terminate this agreement for any reason upon fourteen (14) days' notice to the firm. In the event of termination all fees for work performed will be due and payable by the District.

Christopher V. Reino, CPA, CITP, is the engagement partner and is responsible for supervising the engagement.

We estimate that our fees for these services to be performed for the year ended June 30, 2024 will be $5,000.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur any additional costs.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee, which will be based on our government hourly rates:

Partner	$	225
Director of Quality Control		185
Principal/Manager		185
Supervisor		170
Senior		155
Staff		130

In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We may use the District's name in a list of our clients for marketing purposes.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements and to provide accounting services described herein and our respective responsibilities.

Very truly yours,

Cullen & Danowski, LLP
For the Firm:

Christopher V. Reino, CPA, CITP
Partner

RESPONSE
This letter correctly sets forth the understanding of the Fire Island Union Free School District.

By: Board of Education

Signature:_____

Name: _____

Title:_____

Date:_____

By: District Management

Signature:_____

Name: _____

Title: _____

Date: _____