

**Miller Place Union Free School District
Office of the School Business Official**

M E M O R A N D U M

TO: Seth A. Lipshie

FROM: Colleen V. Card

DATE: September 26, 2025

RE: District Response and Corrective Action Plan - 2024-25 External Audit Reports & Letters



The following is the District's response and corrective action plan to the external audit reports and letters dated September 8, 2025 for the annual 2024-25 fiscal audit conducted by the external auditors, Cullen & Danowski, LLP.

1. Professional Standards Letter (AUC 260)
 - No response is required; no significant difficulties or management issues to be addressed.
2. Significant Deficiencies & Material Weaknesses Letter (AUC 265)
 - The District did not receive this letter as the District had no significant deficiencies.
3. Management Letter
 - The District did not receive this letter as the District had no significant matters.

Should you have any questions, concerns, or require additional information regarding the external audit reports or letters, please feel free to contact me.

Copy: Mr. Christopher Reino, CPA, Cullen and Danowski, LLP, District External Auditor
Mr. Darin Iacobelli, CPA, Nawrocki Smith, LLP, District Internal Auditor