

October 22, 2025

To the Board of Education and
Mr. Charles Carollo
Assistant Superintendent for Business
Hewlett-Woodmere Union Free School District
1 Johnson Place
Woodmere, NY 11598

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of the Hewlett-Woodmere Union Free School District (the "District") as of and for the fiscal year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing our auditing 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 controls 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 controls 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 other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning these matters. We have also included the status of prior year findings and recommendations.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

ACCOUNTING POLICIES AND PROCEDURES

Year End Encumbrance Entries

During our audit, we noted instances of improperly recorded encumbrance balances in the accounting records, which resulted in adjusting entries being needed for encumbrances. We recommend that the District develop/refine a process and implement procedures to review supporting documentation during the year-end closing process to determine the period of applicability and accurately record year-end encumbrance balances.

EXTRACLASROOM ACCOUNTS

Cash Receipts

During our audit of the extraclassroom activity funds, we noted the following:

- Two out of the eighteen cash receipts tested were missing evidence of student and advisor approvals.

We recommend that all receipts for extraclassroom clubs include evidence of required approvals to substantiate cash receipt amounts.

BANK RECONCILIATIONS

Bank Reconciliations

During our audit, we noted that multiple bank reconciliations contained reconciling items that were not resolved in a timely manner. While reconciling items are expected as a normal part of reconciliation process, outstanding items that remain unresolved for extended periods of time may indicate errors, misstatements, or irregularities in the accounting records. We recommend that the District review bank reconciliations on a monthly basis to ensure that reconciling items are properly identified and promptly investigated.

STATUS OF PRIOR YEAR RECOMMENDATIONS

Year End Accrual/Encumbrance Entries

FINDING: During our prior year audit, we noted multiple instances of improper cut-off transactions between fiscal years in the accounting records, which resulted in adjusting entries being needed for accounts payable and encumbrances. We recommended that the District develop/refine a process and implement procedures to review transactions and supporting documentation during the year-end closing process to determine the period of applicability and accurately record year-end accrual and encumbrance balances.

STATUS: **Partially Implemented.** See above for current year finding.

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We would like to acknowledge the courtesy and assistance extended to us by personnel of the District during the audit. 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

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Islandia, New York
October 22, 2025