



**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT  
BUSINESS OFFICE  
OFFICE OF THE ASSISTANT SUPERINTENDENT FOR BUSINESS  
PHONE – 631-285-8020**

**MEMO**

TO: Roberta A. Gerold, Superintendent of Schools  
FROM: Beth Rella, Ed.D.   
DATE: October 31, 2025  
REF: 2024-25 External Audit – Corrective Action Plan

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We are in receipt of the management letter recommendation from our external auditors, R.S. Abrams & Company, LLP. I am extremely pleased to report that they found no material weaknesses in our internal controls and made no comments/recommendations in their audit of the 2024-25 fiscal year. Therefore, **no corrective actions** are needed at this time.