



October 30, 2025

To the Board of Education
Great Neck Union Free School District
Great Neck, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of Great Neck Union Free School District ("the District") as of and for the 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 audit 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.

During our prior year audit, we became aware of deficiencies in internal control other than a significant deficiency and material weakness. 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. The memorandum that accompanies this letter updates our comments and suggestions concerning these matters. This letter does not affect our report dated October 30, 2025 on the financial statements of Great Neck Union Free School District.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, and others you deem appropriate within the District, as well as any governmental authorities you need to share this information with and it is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP

Port Jefferson Station, New York

STATUS OF PRIOR YEAR'S COMMENTS

Extraclassroom Activities Fund

The extraclassroom activities fund are the depository of student money. The New York State Education Department (SED) publishes the *Safeguarding, Accounting and Auditing of Extraclassroom Activities Fund*. The guidelines contained therein recommend procedures for organizing these activities, controlling receipts and disbursements, as well as recording and reporting transactions.

During the prior year audit, in the sample of transactions we tested, we noted that; there were a number of instances where cash disbursement documentation did not include sales tax paid; there were instances where student involvement, although required, was not documented; and there was no supporting documentation for a couple of cash disbursements. A number of clubs/activities had no financial transactions. We also noted that within the records maintained by one school, which has limited financial transactions, checks were signed by the Treasurer, and a formal bank reconciliation was not prepared.

During the current year audit, in the sample of transactions we tested, we noted major improvements in the procedures over the financial transactions of the extraclassroom activities fund.

We note that District continues with training for personnel who support the extraclassroom activities and clubs. We recommend that the faculty auditor, at each building, document the procedures performed in their independent review of extraclassroom activity and transactions.

Financial Accounting Software Computer Permissions

The District utilized a financial accounting software package, Wincap, to maintain its books and records. The District utilizes that program to also process its payroll. The District employs a Information Technology Department (IT) to effectuate controls within the computer function.

During the prior year audit, in the sample of computer access permissions we reviewed, we noted that two individuals had computer permissions to access areas within the financial accounting software package that did not necessarily appear to be needed to perform their job.

We note that the District continued with their review of computer permissions and made adjustments, which reflect that individuals have computer permissions to access only those areas within the accounting software that are necessary to perform their job. This comment is closed.
