



Great Neck Public Schools

Phipps Administration Building • 345 Lakeville Road • Great Neck, New York 11020

(516) 441-4020 / (516) 441-4922 Fax

Kenneth R. Bossert, Ed.D.
Superintendent of Schools

John J. O'Keefe
Deputy Superintendent

November 12, 2025

New York State Education Department
Office of Audit Services, Room 471 EBA
89 Washington Avenue
Albany, New York 12234

RE: Corrective Action Plan – External Audit Report – Management Letter

Dear Sir or Madam:

Below, please find the recommendations of the “**Management Letter – October 30, 2025,**” for fiscal year ended June 30, 2025. This was prepared and issued by the District’s external auditors Cullen & Danowski, LLP. During their audit, they noted certain opportunities for strengthening internal controls and operating efficiency. Since there was also a recurring recommendation, a corrective action plan was required as per NYSED Regulation 170.12. On the following pages you will see the auditor’s feedback, as well as the District’s responses. Please feel free to reach out to my office with any questions.

Sincerely,

John J. O'Keefe

John J. O'Keefe
Deputy Superintendent

STATUS OF PRIOR YEAR’S COMMENTS

Extraclassroom Activity Funds

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



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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.

District Response:

The District acknowledges this recommendation and the Deputy Superintendent and School Business Administrator had spent time during the past few school years analyzing the various deficiencies and providing the appropriate guidance needed, as well as suggested improvements to existing practices. The District's Treasurer and Auditor were also regularly involved and provided guidance on a variety of corrective actions.

It was promising to observe that during the current year, the auditors noted major improvements in the procedures over the financial transactions of the extraclassroom activities fund. Nevertheless, we will continue to endeavor working towards better compliance with these important best practices.

Extraclassroom activity funds are always a work in progress in any District. There is frequent changeover in student advisors, and therefore education is an ongoing effort. It is typically found that club advisors are always looking to guide particular activities in the best interests of students, but they often do not understand the importance of detailed and transparent financial transactions, with layered oversight.

The Deputy Superintendent will now share this year's findings with the new Assistant Superintendent for Secondary Education, as well as the five secondary building principals. In the coming weeks, meetings will be scheduled to review the audit findings, as well as a thorough review of best practices and protocols, which will be shared with buildings treasurers, auditors, and advisors. The Business Office administration and staff will remain readily available to help building staff and leadership navigate issues as they arise. While it is anticipated that there will be additional improvements by June 30, 2026, it is assumed this matter will continue to be an ongoing, work in progress.



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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.

District Response:

The District appreciates the thorough review of the financial accounting software computer permissions process and the acknowledgement that the matter has been fully addressed and now deemed to be "closed."
