



Baldwin Union Free School District

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www.baldwinschools.org



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December 1, 2025

Mr. Christopher V. Reino, CPA, CITP
Partner
Cullen & Danowski, LLP
1650 Route 112 Port Jefferson Station, NY 11776-3060

Re: Corrective Action Plan related to Year-End Audit, 2025

Dear Mr. Reino:

As a follow-up to the District's 2025 year-end audit findings, the District acknowledges that there are no current year audit comments within its General Fund to report and thus, no corrective action plan is required.

However, we ask you to please note the following corrective action plan related to the status of PRIOR YEAR COMMENTS for the items reviewed within the Extra-classroom Activity Fund, and the School Food Service Fund. This information was provided in the corrective action plan documented and submitted during that prior-year audit. The information outlined below does reiterate the actions implemented by the district last year, while providing a relevant update on current activity.

STATUS OF PRIOR YEAR COMMENTS

Extraclassroom Activity Funds

The extraclassroom activities fund are the depository of student money. The primary purpose of these activities is to provide a learning experience to students. The New York State Education Department publishes guidelines titled Safeguarding, Accounting and Auditing of Extraclassroom Activities Fund; these guidelines recommend procedures for organizing extraclassroom activities, controlling receipts and disbursements, as well as recording and reporting transactions.

Last year, we noted the following within the sample of transactions we tested:

High School

- Seven disbursements for purchases for which the club was not charged sales tax.
- One disbursement was missing the student treasurer signature.
- Two receipts did not have a signature signifying student involvement.

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Middle School

- Eight disbursements for purchases for which the club was not charged sales tax.
- One receipt did not have a signature signifying student involvement.
- Three receipts did not have timely deposits.

During the current year's audit, we noted the following within the sample of transactions we tested:

High School

- One disbursement did not have sales tax paid.

Middle School

- No findings to report.

Current Status:

We recommend the District review the transactions for the extra-classroom activities to ensure they are in compliance with the recommended New York State Guidelines.

District Response:

The district's business office staff annually reviews the guidelines published by the New York State Education Department for the Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds and has worked to develop an ECA Treasurer's Manual/Handbook. This handbook outlines recommended club accounting and internal control procedures to be used by the applicable staff involved in managing each club. These procedures and guidelines are reviewed with the applicable ECA staff to ensure best practices in this area are maintained.

Further, the District has worked with our Internal Audit team to assist in conducting ECA staff training to increase awareness of best practices in this area. The first training took place at a recent Superintendent Conference Day on November 4, 2025. The District will continue to work with the ECA Treasurer's to provide training and guidance during the 25-26 school year.

Fund Balance – School Food Service Fund

Under Federal Regulation, 7CFR Part 210.14b, the District is to limit its net cash resources within the school food service fund to an amount that does not exceed six months average expenditures. If there are excessive cash resources available, the District must be in a position to describe the planned use of these funds.

During the prior year audit, we noted the assigned unappropriated fund balance in the school food service fund exceeded six months average expenditures by approximately \$11,150. During our current year audit, we noted that assigned unappropriated fund balance exceeded the six months average expenditures by approximately \$468,019.

Current Status:

We continue to recommend that the District continue to monitor its assigned unappropriated fund balance in order to be in compliance with Federal Regulation, 7 CFR Part 210.14b.

District Response:

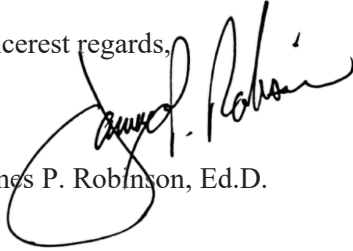
The District had recently received voter authorization to implement a significant Capital Improvement Initiative aimed at building suitable Kitchen and Cafeteria spaces at each of our five elementary school buildings. These projects have now received SED approval and will be going out to bid this winter with work anticipated to begin in July, 2026. Aligned with this initiative there are several additional investment items that will need to

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be addressed as we near completion of these build-outs. Specifically, there are furniture and equipment needs that will be upgraded as well as some HVAC infrastructure details that will need to be addressed. The district will utilize these funds to supplement the voter authorized resource allocations making further investments in new equipment and other café related furnishings and operational needs within the 25-26 & 26-27 fiscal year. These resources will be put to prudent use while decreasing the burden of using other financial resources.

Please feel free to contact me with any questions or concerns.

Sincerest regards,

A handwritten signature in black ink, appearing to read "James P. Robinson". The signature is fluid and cursive, with a large loop at the end of the last name.

James P. Robinson, Ed.D.

Cc:
Lisa M. Ciano, CPA
Audit Manager
Cullen & Danowski, LLP
1650 Route 112 Port Jefferson Station, NY 11776-3060

Anthony Mignella – Superintendent, Baldwin UFSD

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