

Shelter Island Union Free School District



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November 5, 2025

Nawrocki Smith
100 Motor Pkwy, Suite 580
Hauppauge, NY 11788

To Whom It May Concern:

I write to acknowledge receipt of three reports from your firm, namely:

1. Financial Statements and Supplementary Information with Independent Auditors' Report
2. Memorandum on Accounting Procedures and Internal Controls
3. Extraclassroom Activity Funds Financial Statement with Independent Auditors' Report

I take note of the fact that your current year's audit contained no findings or recommendations requiring a Corrective Action Plan.

I acknowledge the fact that you have included an update on several prior year recommendations, namely:

1. **“Vendor database. We recommended that the District perform the following procedures: a) Ensuring all vendors are appropriately screened and approved before being added to the system. b) Requiring all appropriate vendor information to be captured and approved before payments may be made. c) Performing periodic reviews of the vendor database to ensure consistency and appropriateness of stored data. d) Periodically reviewing any changes or deletions to vendor data listed in the existing vendor master file. e) Limiting the amount of time a vendor can remain in an “Active” status but not be used. We noted that this recommendation was in the process of being implemented.”**

We agree only partially with this statement. Following last year's audit, the District undertook a review of the vendor master file and inactivated any vendors with whom the District had not done business within the last three years. That process will continue on an ongoing basis under the direction of the Superintendent of Schools. As was the case last year, the clerical staff will be directed to review the vendor database to ensure that it has been reviewed for consistency and is in compliance with the other points made in this observation. This review will be undertaken on or about February 1, 2026. The District wishes to memorialize that it is not in complete agreement with this comment because a

major reformation of this process culled nearly every stale vendor from the list. At least two of the remaining vendors cited by the Auditor in their workpapers are legitimate vendors rather than stale vendors. Nevertheless, the District will continue to monitor this item within the confines of the Business Office.

- 2. “Accounting policies and procedures manual. We recommended that a Manual be developed for current accounting policies and procedures. We noted that this recommendation was not implemented.”**

We understand the concept driving this statement and we are aware of your concern in this area, but we are realistic in our ability to respond to this item. We are restricted in our ability to address this item given the funding and staffing available to address this issue. We welcome a draft manual or suggestions that your firm can provide us as we continue this process. The District Treasurer will write to you again on March 1, 2026 to ask for assistance in resolving this observation.

- 3. “Disaster recovery plan. We recommended that management develop a disaster recovery plan for the District's physical records. We noted that this recommendation was in the process of being implemented.”**

We agree with this statement. We have relied on increased use of electronic scanning and cloud-based databases to supplement and support physical records. We will continue to use technology to effectuate solutions to this issue. We will plan to spend the Winter of 2025/2026 to develop a disaster recovery plan, with completion by February 1, 2026. The Superintendent of Schools and the Director of Technology will take responsibility for this.

- 4. “School Lunch Fund - profitability. It was recommended that the District monitor the profitability of the School Lunch Fund and take measures to eliminate large yearly transfers from the General Fund. We noted that this recommendation was not implemented.”**

We do not agree with the entirety of this statement. The School Lunch Fund will continue to experience financial hardships as long as the student population continues to exist at its current level or below. We acknowledge the fact that we have too few participants, even if every student ate lunch from the Cafeteria, to operate at a profit. We have, nevertheless, continued to operate our Cafeteria because it remains the sole source of nutritious, hot meals for some of our most disadvantaged students. The Board of Education and the voters have consistently approved budgets that support the Cafeteria because they agree with this sentiment. We have implemented some changes to the Cafeteria program by hiring a management company to oversee and run our cafeteria. Unlike larger school districts, we were not offered a contract with a guaranteed profit because we do not have enough revenue to offset the costs of operating the cafeteria. We note that the public has not once asked the Board to cut the cafeteria program from the budget. Nevertheless, in deference to your recommendations, we will continue to explore cost saving measures, including shared services, renegotiated labor contracts, and state support, so long as such changes in the Cafeteria do not negatively

impact the students who need the food the most. The Superintendent of Schools will oversee this effort beginning on November 1, 2025.

- 5. “User permissions. It was recommended that the District review user permissions of the District’s employees and update them on a frequent basis. We noted this recommendation was in the process of being implemented.”**

We agree with this statement. Our user permissions evolve as our staff take on new and varying tasks in our ever evolving mission of educating students of this Island. The Superintendent of Schools will direct the Director of Technology to review user permissions on March 1, 2026.

I trust that my review of our points is thorough and will allow us to move into next year’s audit with a fresh resolve to examine our books and records with an eye to the generally accepted accounting regulations governing our operation.

Yours truly,



Brian Doelger, Ed.D.
Superintendent of Schools