Lancaster Central School District

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Jamie L. Phillips
Assistant Superintendent
for Business and Support Services

February 9, 2026

New York State Education Department
Office of Audit Services
89 Washington Avenue, Room 524 EB
Albany, NY 12234

Dear Commissioner:

In connection with the fiscal year ending June 30, 2025 federal awards financial audit of the Lancaster Central School District, the District, "Management", has not been presented with any findings and therefore there are no corrective actions to set forth.

Implementation/Completion Date: February 9, 2026.

Respectfully Submitted,

Audit Committee Chairperson