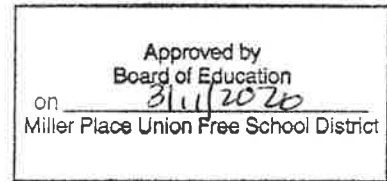


Miller Place Union Free School District
Office of the School Business Official

M E M O R A N D U M



TO: Seth Lipshie

FROM: Colleen V. Card *cuc*

DATE: February 5, 2026

RE: District Response to the 2024-25 Federal Single Audit Report & Letter

The following is the District's response to the 2024-25 Federal Single Audit Report and letter dated February 4, 2026 as submitted by the District's external auditors, Cullen and Danowski, LLP and received by the District on February 4, 2026. The Federal Single Audit is required for entities that expend \$750,000 or more of federal awards in a year.

- The District had no findings or questioned costs to be reported. A corrective action plan for the year ended June 30, 2025 is not required.

Please feel free to contact me should you have any questions or concerns regarding the Federal Single Audit Report and letter.

C: Mr. Christopher Reino, CPA, Cullen and Danowski, LLP, District External Auditor
Mr. Darin Iacobelli, CPA, Nawrocki Smith, LLP, District Internal Auditor