



HAUPPAUGE PUBLIC SCHOOLS

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BRIGID SIENA

Assistant Superintendent for Business & Operations

December 5, 2023

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

RE: Hauppauge UFSD

Corrective Action Plan, External Audit, for the year ended June 30, 2023

To Whom It May Concern:

Please find the detailed notes below in summary of the management letter received from our external auditors for the 2022-2023 fiscal year:

Current Year

School Lunch Fund

1. *External Auditor Recommendation:* During our current year audit, we noted the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 21 O. 1 4(b) by \$813,050. We recommend that the District continue to monitor and take the necessary steps to utilize the excess fund balance in the school lunch operations.

Management Response: The district is implementing the school lunch balance plan and is implementing measures to lower the fund balance this year and going forward. COVID-19 has impacted the timeliness of moving forward with the plan. However, the district will continue to do so and anticipates completion by June 30, 2024.

Bank Reconciliations

2. *External Auditor Recommendation:* During our current year audit, we noted the District was carrying old outstanding checks for more than one year on the monthly bank reconciliations for the general fund checking account and the extra classroom activity checking account. We recommend that all outstanding checks and reconciling items be reviewed on a regular basis and that older items be investigated and removed from the bank reconciliations and the accounting records be adjusted accordingly.

Management Response: The district reviews all outstanding checks and outstanding items regularly. The district will remove older items from the bank reconciliations, adjust the accounting records accordingly, and anticipate completion by June 30, 2024.

Extra Classroom Accounts

3. *External Auditor Recommendation:* during our current year audit of the District's extra classroom activity accounts, we noted the following:
1. Seven (7) out of twenty (20) receipts tested did not contain sufficient supporting documentation such as documentation of the number of attendees, profit/loss statements on fundraising activities, or copies of the deposit slip/check.
 2. Two (2) out of twenty (20) disbursements tested did not include sales tax paid on the purchase.

We recommend the District review the extra classroom procedures and internal controls to address the items noted above.

Management Response: The district will review the extra classroom procedures and internal controls and provide training to the individuals to address the items noted above and anticipate completion by June 30, 2024.

Sincerely,



Brigid Siena
Assistant Superintendent for Business and Operations