



**HAUPPAUGE PUBLIC SCHOOLS**  
495 Hoffman Lane, P.O. Box 6006, Hauppauge, New York 11788

JACQUELINE I. PIRRO  
*Assistant Superintendent for Business & Operations*

December 17, 2020

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, 2020

To Whom It May Concern:

Please find the detailed notes below in summary to the management letter received from our external auditors for the 2019-2020 fiscal year:

**Current Year**  
School Lunch Fund

- External Auditor Recommendation:* During our current year audit we noted that the school lunch fund balance exceeded the three month average expenditure level allowable by federal regulations by approximately \$541,389. We note that the District does currently have a plan in place to utilize this excess fund balance. As such we recommend the District continue to monitor the plan and implement any additional measures necessary to lower the fund balance in subsequent years.

*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.

Extra Classroom Accounts

2. *External Auditor Recommendation:* We recommend the District continue to provide training to the extraclassroom treasurers and advisors of the proper procedures required by the State Education Department, and that the District implement procedures for the noted items to improve the internal controls for the extra classroom activity accounts.

*Management Response:* The district is working with the extra classroom treasurer and club advisors on the proper procedures required by the State Education Department. The Assistant Superintendent for Business now attends the kickoff meetings for club accounts at the start of each school year to review expectations and necessary procedures for the club activities. It is at this meeting that the advisors receive the pamphlet: The Safeguarding, Accounting, and Auditing of Extra Classroom Activity Funds. The business office is requiring the use of recently revised ECAF forms for a complete snapshot of collection and deposit transactions. In addition, in the fall of 2019 the district sent the ECAF Treasurer and the district administrator whom supervises the clubs at the high school to half day training sessions on the topic of Extra Classroom Activity Funds.

## **Prior Year**

### **Fund Balance - School Lunch Fund**

1. *External Auditor Recommendation:* During our prior year audit we noted that the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations by approximately \$503,331. We noted that the District did have a plan in place to utilize this excess fund balance. As such we recommended the District continue to monitor the plan and implement any additional measures necessary to lower the fund balance in subsequent years.

*Status:* Not implemented.

*Management Response:* The district developed a purchasing plan and continues to purchase and install items to enhance the school lunch program. The district continues to work with the school lunch management to identify additional enhancements that can be made to the school lunch program district wide. COVID-19 impacted the district's ability to order and receive equipment in a timely manner.

### **Extra Classroom Accounts**

2. *External Auditor Recommendation:* We recommend the District continue to provide training to the extraclassroom treasurers and advisors of the proper procedures required by the State Education Department, and that the District implement procedures for the above items to improve the internal controls for the extra classroom activity accounts.

*Status:* Partially Implemented. (See current year findings)

*Management Response: Management Response:* The district is working with the extra classroom treasurer and club advisors on the proper procedures required by the State Education Department. The Assistant Superintendent for Business now attends the kickoff meetings for club accounts at the start of each school year to review expectations and necessary procedures for the club activities. It is at this meeting that the advisors receive the pamphlet: The Safeguarding, Accounting, and Auditing of Extra Classroom Activity Funds. The business office is requiring the use of recently revised ECAF forms for a complete snapshot of collection and deposit transactions. In addition, in the fall of 2019 the district sent the ECAF Treasurer and the district administrator whom supervises the clubs at the high school to half day training sessions on the topic of Extra Classroom Activity Funds.

Sincerely,

A handwritten signature in black ink that reads "Jacqueline I. Pirro". The signature is written in a cursive style with a large initial 'J' and a long, sweeping tail.

Jacqueline I. Pirro  
Assistant Superintendent for Business and Operations