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# HAUPPAUGE PUBLIC SCHOOLS

495 HOFFMAN LANE, HAUPPAUGE, NEW YORK 11788

Jacqueline I. Pirro  
Assistant Superintendent for Business and Operations

October 19, 2017

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, 2017

To Whom It May Concern:

## Current Year

### Extra Classroom Accounts

1. *External Auditor Recommendation:* We recommend the District continue to provide training to the Extraclassroom Treasurer 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 Extraclassroom Treasurer and advisors of the proper procedures required by the State Education Department. The Treasurer will strengthen the written documentation provided to each of the advisors as a resource going forward.

### School Lunch Fund

2. *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 \$672,000. We recommend implementing additional measures to lower the fund balance in the 2017-18 school year.

*Management Response:* The district is working with the school lunch management to identify enhancements that can be made to the school lunch program district wide including but not limited to, new tables at the high school, new serving lines at the three elementary schools, updated serving carts and a new point of sale system for the cafeteria program district wide.

## **Prior Year**

### **Extra Classroom Accounts**

1. *External Auditor Recommendation:* We recommend the District continue to provide training to the Extraclassroom Treasurer and advisors of the proper procedures required by the State Education Department.

*Status:* Partially Implemented

*Management Response:* The district is working with the Extraclassroom Treasurer and advisors of the proper procedures required by the State Education Department. The Treasurer will strengthen the written documentation provided to each of the advisors as a resource going forward.

### **School Lunch Fund**

2. *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 \$612,000. We recommend implementing additional measures to lower the fund balance in the 2016-2017 school year.

*Status:* Not implemented

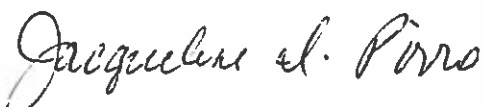
*Management Response:* The district is working with the school lunch management to identify enhancements that can be made to the school lunch program district wide.

### **Capital Assets**

3. *External Auditor Recommendation:* During our prior year audit we noted that one out of six capital assets was not properly tagged when received and placed in service. We recommend the District tag capital assets in a timely manner prior to placing them in service.

*Status:* Implemented

Sincerely,



Jacqueline I. Pirro  
Assistant Superintendent for Business and Operations