



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

BRIGID SIENA  
*Assistant Superintendent for Business & Operations*

December 6, 2022

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, 2022

To Whom It May Concern:

Please find the detailed notes below in summary of the management letter received from our external auditors for the 2021-2022 fiscal year:

**Current Year**  
**School Lunch Fund**

- 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. 14(b) by \$678,653. The excess fund balance in the current year was primarily due to state and federal reimbursements exceeding the cost of distributing free meals to all students of the District. 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, 2023.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Brigid'.

Brigid Siena  
Assistant Superintendent for Business and Operations