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October 10, 2019

To the Board of Education
Huntington Union Free School District
Huntington Station, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the Huntington Union Free School District (District) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

During our prior year audit, we noted an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes the status of the prior year comment concerning this matter. This letter does not affect our report dated October 10, 2019, on the financial statements of the Huntington Union Free School District.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, others you deem appropriate within the District, and any governmental authorities you need to share this information with. It is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP
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STATUS OF PRIOR YEAR'S COMMENT

Extraclassroom Activity Funds - Transactions

The extraclassroom activity funds are the depository of student money. The New York State Education Department publishes the *Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds*. These guidelines recommend procedures for organizing these activities, controlling receipts and disbursements, as well as recording and reporting transactions.

During our prior year audit, we noted that in the sample of cash disbursements we tested, there were a number of reimbursements to staff for activity related expenses.

During our current year audit, we noted that in the sample of cash disbursements we tested, the number of transactions and dollar amounts were minimal.
