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October 6, 2020

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, 2020, 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 6, 2020, 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 had been a minimal 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, there were still a few reimbursements to staff for activity related expenses. In addition, we noted there were a few instances in which either the student or the faculty advisor did not sign the payment order form to provide evidence of their involvement in the extraclassroom activity club.

We recommend to the extent possible, that all disbursements be made directly to vendors when practical. In addition, we recommend that the student and faculty advisor sign off on the payment order form as evidence of their involvement in the disbursement process for the club.

CURRENT YEAR COMMENT

School Food Service Fund – Collections in Advance/Amounts Receivable

An integral part of an internal control system for the School Food Service Fund is to maintain proper controls over the reconciliation of cash and sales reported for meals served to students and adults.

The District utilizes the Nutrikid's Point of Sale (POS) system to track the meals provided to students and adults, and to capture the financial information necessary to record the cash received and sales recorded in the School Food Service Fund. The POS system report includes amounts that are paid in advance for student meals during the year, as well as the prepaid balance at the end of the fiscal year. During the current year audit, based on inquiries with the District, we noted that the prepaid amounts captured in the POS system, also known as collections in advance, has not been reconciled, nor recorded in the general ledger of the District's School Food Service Fund. We also noted that there exists a receivable balance in the software for meals served to adults.

We recommend that the District review and reconcile the POS reports and properly reflect this prepaid amount in the general ledger of the School Food Service Fund. This will ensure that the financial information in the POS system agrees to the District's general ledger in the School Food Service Fund. We further recommend that the District resolve the circumstances and collection of the adult meal receivable balance.
