

JAMES E. DANOWSKI, CPA
JILL S. SANDERS, CPA
DONALD J. HOFFMANN, CPA
MICHAEL J. LEONE, CPA
CHRISTOPHER V. REINO, CPA
ALAN YU, CPA



VINCENT D. CULLEN, CPA
(1950 - 2013)
PETER F. RODRIGUEZ, CPA
(RET.)

October 5, 2022

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, 2022, 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 audit, we noted certain opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters. This letter does not affect our report dated October 5, 2022, on the financial statements of the Huntington Union Free School District.

We have already discussed these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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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CURRENT YEAR'S COMMENTS

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 current year audit, we noted that in the sample of cash disbursements we tested, there were some instances in which the Central Treasurer did not sign the payment order form to provide evidence of their approval in the extraclassroom activity club disbursement process.

We recommend that the Central Treasurer sign off on all payment order forms as evidence of their approval in the cash disbursement process.

Expenditure of Appropriations

The voter-approved budget is the District's spending plan that is developed to accomplish the goals and objectives of the District. The District must limit its expenditures during the year to the total appropriations within the budget.

During our current year audit, we noted a few instances of over-expenditure of appropriations, although the overall budget was not over-expended.

We recommend the District monitor the budget, and make budget transfers where needed to avoid over-expenditure of appropriations.
