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October 5, 2023

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, 2023, 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, 2023, 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*

Cullen & Danowski, LLP

**STATUS OF PRIOR 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 prior 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.

During our current year audit, we noted that in the sample of cash disbursements we tested, that the Central Treasurer's signature appeared on payment orders.

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

During our current year audit, we did not note over-expenditure of appropriations.

**CURRENT YEAR COMMENTS**

**Calculation of Collateral for Deposits with Financial Institutions**

The Districts investment policies are governed by state statutes and district policy. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. Collateral of a type authorized by the Board, and in accordance with General Municipal Law, is required for demand and time deposits and certificates of deposit not covered by FDIC insurance.

During the current year audit, we noted that the collateral schedule maintained by the District did not reflect the proper coverage amounts. Our test of the collateral pledged, indicated that the bank had the proper coverage in place.

We recommend that the District bank balances, offset by the proper amount of FDIC Insurance coverage available, be used to calculate collateral pledged to cover the District's bank deposits in accordance with Board policy.

**Huntington Union Free School District**

For the Year Ended June 30, 2023

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**Financial Accounting Software Computer Permissions**

The District utilizes a financial accounting software package to maintain its books and records. The District utilizes that program to also process its payroll. The District employs an Information Technology Director who assists with controls within the computer function.

During the current year audit, we noted that certain individuals have computer permissions to access areas within the financial accounting software package that are not needed to perform their job.

We recommend that individuals be given computer permissions to access only those areas within the accounting software that are necessary to perform their job.

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