

**Huntington Union Free School District
Office of the Assistant Superintendent for Business**

MEMORANDUM

TO: James W. Polansky

FROM: Sam Gergis

RE: Federal Single Audit Management Letter Response

DATE: April 2, 2015

The district is in receipt of the Federal Single Audit (FSA) management letter from Cullen and Danowski, our external auditors. I have prepared the district response to their comments. Please present to the Board of Education for approval.

CURRENT YEAR COMMENTS

- 1. Personnel Activity Reports (PARs).** In the sample of PARs we audited, some were not complete; others did not account for 100% of the employee's time and effort as required. The costs charged to these grants were supported by other documentation and support and did not result in questioned costs.

Corrective Action: The District's Assistant Superintendent for Business has met with the grant administrators and the payroll department to inform them about the proper documentation necessary to comply with 2 CFR part 225 with regard to periodic payroll certifications or personnel activity reports, and procedures will be implemented to ensure compliance by the end of the fiscal year.