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October 23, 2020

To the Board of Education and Management  
Roslyn Union Free School District  
Roslyn, New York

In planning and performing our audit of the financial statements of the Roslyn 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 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 23, 2020, on the financial statements of the Roslyn Union Free School District.

We have 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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**STATUS OF PRIOR YEAR'S COMMENTS**

**Extraclassroom Activity Funds**

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 and our current year audit, we noted that the same District staff persons are involved in depositing funds, recording cash receipts and reconciling the bank account.

We recommend that the District consider separating the functions of handling the financial transactions, recording the financial transactions and reconciling bank accounts among more than one staff person.

- During our prior year audit and our current year audit, in the sample of transactions we tested, some cash receipts were not timely deposited.

We recommend that, even though receipts prior to deposit are safeguarded, that the District attempt to make deposits on a more timely basis.

**CURRENT YEAR COMMENTS**

**School Food Service Fund Balance**

The District's food service program serves breakfast, lunch and snacks to students and District employees. Except for free and reduced price meals that are served to eligible students, meals are sold at a set price, and are subsidized in part by federal and student revenues at reimbursement amounts determined by the type of meal sold: free, reduced or paid in full.

During our current year audit, we noted that the food service program operated at a loss for the past year. Reduced meal sales as a result of the COVID-19 pandemic was the primary reason for the loss. The operating loss which approximated \$632,000 was offset by a budgetary transfer of \$450,000. At June 30, 2020, the fund balance deficit approximates \$181,000.

We note that the District is in the process of resolving the deficit at June 30, 2020.

**Reconciliation of Accounting Balances**

The District maintains their accounting records using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are reported in the governmental funds to the extent they are available. Expenditures are recorded when the related fund liability is incurred except for compensated absences, pension costs and other postemployment benefits, which are recognized as expenditures to the extent they have matured.

**Roslyn Union Free School District**  
For the Year Ended June 30, 2020

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During our current year audit, a number of entries were prepared by the auditor and accepted by the auditee, so that the account balances and financial statements would be reflective of these accounting methods. We note there was a transition in the accounting function.

We recommend that the District continue to apply the criteria of these accounting methods to determine if account balances should be adjusted for year end accounting and financial reporting purposes.

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