

To the Board of Education and
Frank Mazzie, School Business Administrator
Patchogue-Medford Union Free School District
241 South Ocean Avenue
Patchogue, New York 11772

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of the Patchogue-Medford Union Free School District (the "District") as of and for the fiscal 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit, we became aware of a matter that we believe represents an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comment and suggestion concerning this matter. We have also included the status of prior year findings and recommendations.

CURRENT YEAR FINDING AND RECOMMENDATION

BANK RECONCILIATIONS

During our current year audit, we noted the District was still carrying old outstanding checks for more than one year on the monthly bank reconciliations for the general fund payroll account, the workers compensation account, and the extraclassroom account. While it is noted that the District has made progress on investigating and removing older outstanding checks from the bank reconciliations, we recommend that the District continue to make efforts to monitor and review all outstanding checks and reconciling items on a regular basis, and have older items removed from the bank reconciliations and the accounting records be adjusted accordingly.

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STATUS OF PRIOR YEAR RECOMMENDATIONS

BANK RECONCILIATIONS

FINDING: During our prior year audit, we noted the District was carrying old outstanding checks for more than one year on the monthly bank reconciliations for the general fund payroll account, payroll withholding account, the workers compensation account, and the general disbursement account. We recommended that all outstanding checks and reconciling items be reviewed on a regular basis and that older items be investigated and removed from the bank reconciliations and the accounting records be adjusted accordingly.

STATUS: **In Process.**

SCHOOL LUNCH FUND BALANCE

FINDING: During our prior year audit, we noted the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$193,172. We recommended that the District continue to monitor and take the necessary steps to utilize the excess fund balance in the school lunch operations.

STATUS: **Implemented.** The District has submitted the Excess Fund Balance Plan to New York State Child Nutrition. The plan includes the purchase of equipment items for all eleven buildings to replace equipment approaching the end of the useful life or that was already beyond the end of its anticipated life.

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This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 12, 2023