East Islip Union Free School District
Islip Terrace, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the East Islip Union Free School District

STATUS OF PRIOR YEAR'S COMMENTS

Internal controls over the computer function include safeguarding of the software and data, limitation of access to the software and data, oversight of input and output from the system, and segregation of duties within the processes. Beginning in the 2008-09 fiscal year, the District has been using the WINCAP accounting software.

Extraclassroom Activity Funds

The extraclassroom activity funds are the depositors of student money. The New York State Education

Department publishes the *Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds*. The