

CULLEN & DANOWSKI, LLP

September 27, 2013

To the Board of Education and Management
East Islip Union Free School District
Islip Terrace, New York

In planning and performing our audit of the financial statements of the East Islip Union Free School District (District) as of and for the year ended June 30, 2013, 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.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies in internal control over financial reporting and matters that are not significant for strengthening internal control.

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CURRENT YEAR COMMENTS

Cash Disbursements

A good internal control system for cash disbursements is one that includes checks and balances and proper supervisory review and approval of all cash disbursements by the District.

In the current year we noted that the district began utilizing its financial software (Win-Cap) to process electronic payments to certain vendors who have the ability to receive credit card payments. This was set up by the

[REDACTED]

District and the bank that they have their main operating account with. The process includes establishing certain card settings within Win-Cap in order to set up the electronic payments. We noted that the District obtains all

[REDACTED]

[REDACTED]

East Islip Union Free School District
For the Year Ended June 30, 2013

Given the rapid changes and the increasing reliance on technology, it is recommended that the District address the

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]