

VINCENT D. CULLEN, CPA  
(1950 - 2013)

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~~CULLEN DANOWSKI~~

September 27, 2016

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

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

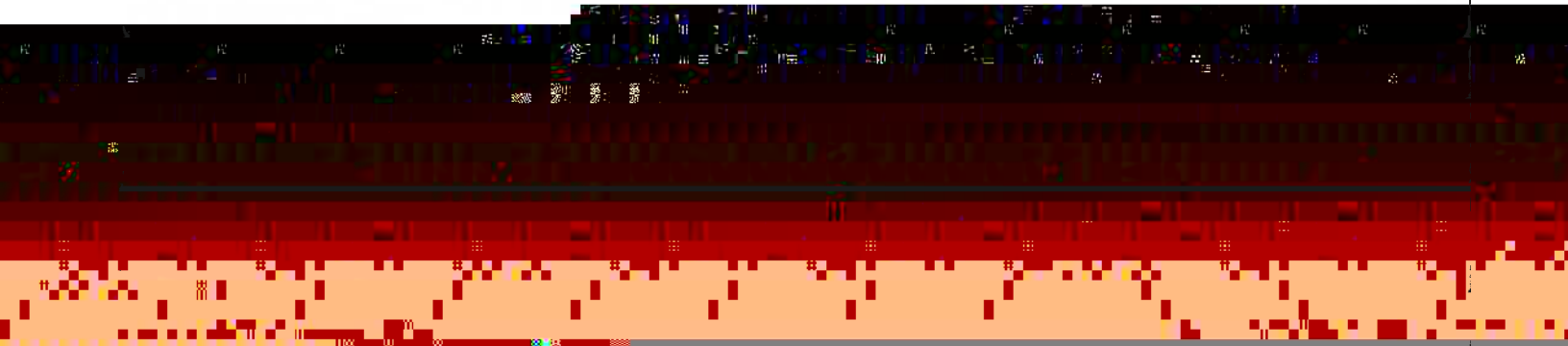
[REDACTED]

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ALAN YU, CPA



[REDACTED]

**East Islip Union Free School District**  
For the Year Ended June 30, 2016

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.

The table below is almost entirely obscured by heavy black redaction bars. Only faint outlines of the table structure, including horizontal and vertical lines, are visible. The content within the cells is illegible.

Current status: The District is still in the process of updating its disaster recovery plan: the final plan should

[REDACTED]

**East Islip Union Free School District**  
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**Purchasing/Procurement of Goods**

g) District's existing purchasing policy (Policy #6740) outlines the purchasing procedures that are to be followed

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

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[REDACTED]

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[REDACTED]

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[REDACTED]

**East Islip Union Free School District**  
For the Year Ended June 30, 2016

accumulated sick days at 200 days instead of the allowable 210 days. Although this would have no impact on the maximum payout of 175 days upon retirement, the District should update the setup in Win-Cap to

210 days. Subsequent to June 30, 2016, the District indicated to us that they

Based on our sample selection of forty employees, we noted one instance in which the liability for