

To the Board of Education and  
Frank Mazzie, Assistant Superintendent for Business and Operations  
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, 2024, 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 other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning these matters. We have also included the status of prior year findings and recommendations.

## **CURRENT YEAR FINDING AND RECOMMENDATION**

### **CAPITAL ASSETS**

#### **Additions Review**

During our current year audit, we noted that capital outlay expenditure codes were not reviewed with an appropriate level of precision to ensure all fixed asset purchases worthy of capitalization were added to the District's fixed asset register. We recommend a reconciliation be prepared between the capital outlay expenditure codes and the fixed asset register to ensure that all items requiring capitalization as per District policy are captured, as well as a review of capital projects expenditures to date to determine if they are complete. We acknowledge that the District has made the necessary edits to the fixed asset register for the purposes of appropriate financial statement presentation.

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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:** **Substantially Implemented.**

### **SCHOOL LUNCH FUND BALANCE**

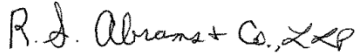
**FINDING:** During our prior year audit, we noted the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$94,670 at June 30, 2023. We recommended that the District continue to monitor and take the necessary steps to utilize the excess fund balance in the school lunch operations.

**STATUS:** **In Process.** At June 30, 2024 the District's fund balance in the school lunch fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$945,916. It is noted that the District has an "Excess Fund Balance Spend Down Plan" approved by New York State Child Nutrition. The District is continuing to closely monitor the school lunch fund's fund balance and has plans in place for the 2024-25 fiscal year to upgrade the food service programs equipment and facilities.

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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,

A handwritten signature in dark ink that reads "R.S. Abrams & Co., LLP". The signature is written in a cursive, flowing style.

R.S. Abrams & Co., LLP  
Islandia, New York  
October 17, 2024