



R.S. ABRAMS & CO., LLP

Accountants & Consultants for Over 75 years

Robert S. Abrams (1926-2014)

Marianne E. Van Duyne, CPA

Alexandria M. Battaglia, CPA

Brendan Nelson, CPA

To the Board of Education and
Mr. Andrew Tobin,
Assistant Superintendent for Finance & Operations of
Smithtown Central School District
26 New York Avenue
Smithtown, New York 11787

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of the Smithtown Central 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.

During our current year audit, we have not identified any areas in which the District's internal controls can be improved. However, we have provided an updated status on the prior year's finding, which accompanies this letter.

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749

WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606

PHONE: (631) 234-4444 • FAX: (631) 234-4234

www.rsabrams.com

STATUS OF PRIOR YEAR RECOMMENDATIONS

SCHOOL LUNCH FUND BALANCE

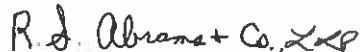
FINDING: During our prior year audit, we noted the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$285,089. We recommended that the District continue to monitor and take the necessary steps to utilize the excess fund balance in the school lunch operations.

STATUS: **In Process.** The District has an “Excess Fund Balance Spend Down Plan” approved by New York State Child Nutrition. During the 2022-23 fiscal year the District purchased various equipment items for their food service program including freezers, milk coolers, a food slicer, a hot holding cabinet, as well as new serving lines at one of their elementary schools. The District has plans in place for the 2023-24 fiscal year to purchase new serving lines, install new ductwork, and install new roll up gates at High School West’s cafeteria.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District and also compliment the business office on their excellent financial operations during our audit. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies, pass-through entities, and others within the District, 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
Islandia, New York
October 5, 2023