



NORTH BABYLON

UNION FREE SCHOOL DISTRICT

5 Jardine Place, North Babylon, NY 11703

Laurence Aronstein, Ed. D.
Interim Superintendent of Schools

Frank Bacchi
Assistant Superintendent for Business

October 27, 2022

New York State Education Department
Office of Audit Services
89 Washington Avenue, Room 524EB
Albany, New York 12234

To Whom It May Concern:

Please see below for our response to the Management Letter dated October 27, 2022 from Nawrocki Smith, LLP, the external auditors of the North Babylon Union Free School District, for the year ended June 30, 2022.

Prior Year Comments/Recommendations:

Independent Auditor Comment:

It was recommended that the District establish procedures to use the New York State Education Department (NYSED) 4408 and 4201 *District Summary Report* to utilize the important data related to the STAC approved costs, verified costs and state aid paid amounts for 4408 and 4201 to facilitate the estimation of the aid receivable related to the Due from State and Federal account in the Special Aid Fund and to improve the understanding of the actual costs to the District for the Summer Extended Year Programs. It was noted that this recommendation was in the process of being implemented.

District Response:

We concur with this recommendation. The District will continue to develop procedures to use the aforementioned reports to aid in the estimation of the aid receivables in the Special Aid Fund. Additionally, the District will work with its third-party provider to help gain access to the system for more continuous monitoring.

Responsible Contact Person: Assistant Superintendent for Business

Anticipation Completion Date: December 31, 2022

Sincerely,

Frank Bacchi
Assistant Superintendent for Business