



# NORTH BABYLON

UNION FREE SCHOOL DISTRICT

5 Jardine Place, North Babylon, NY 11703

Kenneth E. Graham, Ed. D.  
Superintendent of Schools

Frank Bacchi  
Assistant Superintendent for Business

October 13, 2023

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 September 28, 2023 from Nawrocki Smith, LLP, the external auditors of the North Babylon Union Free School District, for the year ended June 30, 2023.

## 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:**

The District has developed procedures to use the aforementioned reports to aid in the estimation of the aid receivables in the Special Aid Fund.

### **Current Status:**

The recommendation has been fully implemented and cleared out by the auditors in the Management Letter for the year ended June 30, 2023.

## Current Year Comments/Recommendations

There were no current year comments or recommendations to report.

Sincerely,

Frank Bacchi  
Assistant Superintendent for Business