To the Board of Education and  
Ms. Lisa Sanfilippo, CPA, Assistant Superintendent of Business  
Eastchester Union Free School District  
580 White Plains Road  
Eastchester, New York 10709  

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Eastchester Union Free School District as of and for the fiscal year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Eastchester Union Free School 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 Eastchester Union Free School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Eastchester Union Free School 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 a matter that we believe represents an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comment and suggestion concerning this matter.
CURRENT YEAR FINDING AND RECOMMENDATION

EXTRACLASSROOM ACTIVITIES

Cash Receipts
During our current year audit, we noted that two out of four cash receipts tested at the Middle School did not have a student activity treasurer approval signature. We recommend that all extra classroom activity cash receipts have a student activity treasurer’s approval to improve the internal controls for extra classroom cash receipts.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

EXTRACLASSROOM ACTIVITIES

Cash Disbursements
FINDING: During our prior year audit, we noted that two out of ten cash disbursements tested at the Middle School did not have a student signature. We also noted one out of ten cash disbursements tested at the High School did not have a supporting invoice and two out of ten cash disbursements tested at the High School had a significant delay between the check date and the date it was paid. We recommended that all extra classroom clubs maintain proper supporting documentation to substantiate cash disbursement amounts and issue checks timely.

STATUS: Implemented

Cash Receipts
FINDING: During our prior year audit, we noted that one out of ten cash receipts tested at the High School did not have adequate supporting documentation. We also noted that two out of ten cash receipts tested at the Middle School did not have a student activity treasurer’s approval. We recommended that all extra classroom clubs maintain proper supporting documentation to substantiate cash receipt amounts and Student Activity Treasurer’s approval to improve the internal controls for extra classroom cash receipts.

STATUS: Partially Implemented See current year findings.
FUND BALANCE MANAGEMENT

FINDING: During our prior year audit, we noted that the District’s unassigned fund balance exceeded 4% of the subsequent year’s budget by $1,415,329 as of June 30, 2020. It was noted the District was aware and had taken this step so as to ensure that they are able to address the unique educational needs of students due to the COVID-19 crisis. We recommended that the District comply with Section 1318 of the Real Property Tax Law and monitor its financial activity with regards to fund balance during the year.

STATUS: Implemented

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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 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,

[Signature]

R.S. Abrams & Co., LLP
Islandia, New York
September 28, 2021