



## Huntington Union Free School District

*"A Tradition of Excellence Since 1657"*

James W. Polansky

*Superintendent of Schools*

March 13, 2013

Cullen & Danowski, LLP  
1650 Route 112  
Port Jefferson Station, NY 11776-3060

We are providing this letter in connection with your audit of the schedule of expenditures of federal awards of Huntington Union Free School District (District) for the year ended June 30, 2012, for the purpose of expressing an opinion as to whether the schedule presents fairly, in all material respects, the District's expenditures of federal awards in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the expenditures of federal funds in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of March 13, 2013, the following representations made to you during your audit.

1. The schedule referred to above is fairly presented in conformity with U.S. generally accepted accounting principles.
2. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources. In addition, we have made available any minutes of meetings of the District or summaries of actions of recent meetings for which minutes have not been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the schedule of expenditures of federal awards.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the District involving:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements or the schedule of expenditures of federal awards.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, or others.
8. We have a process to track the status of audit findings and recommendations.
9. We have identified to you any financial audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
10. We have provided our views on reported findings, conclusions and recommendations, as well as our planned corrective actions for the report.
11. The following, if any, have been properly recorded or disclosed in the schedule:
  - a. Related party transactions.
  - b. Guarantees, whether written or oral, under which the District is contingently liable.
  - c. All accounting estimates that could be material, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.
12. There are no—
  - a. Violations or possible violations of laws and regulations and provisions of contracts and grant agreements whose effect should be considered for disclosure in the schedule, or for reporting on noncompliance.
  - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with generally accepted accounting principles.

- c. Other gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles.
13. The District has satisfactory title to all owned assets funded by federal awards, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
14. We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.
15. As part of your audit, you assisted with the preparation of the schedule of expenditures of federal awards and related notes. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for the schedule of expenditures of federal awards and related notes. We acknowledge that the schedule of expenditures of federal awards and related notes have been prepared in accordance with OMB Circular A-133. Expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance has been identified and disclosed in the schedule.
16. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b., and we believe the SEFA including its form and content, is fairly presented in accordance with the Circular. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
17. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and auditor's report thereon.
18. We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133.
19. We are responsible for understanding and complying with, and have complied with in all material respects, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
20. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to

federal programs, that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

21. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs and related activities.
22. We have received no requests from a federal agency to audit one or more specific programs as a major program.
23. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the OMB Circular A-133 *Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including those resulting from other audits or program reviews.
24. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the applicable compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
25. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken up to the date of the auditor's report.
26. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
27. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
28. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
29. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
30. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
31. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including

material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.

32. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the schedule of expenditures of federal awards has been prepared.
33. We have charged costs to federal awards in accordance with applicable cost principles.
34. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
35. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
36. We are responsible for the auditee section of the Data Collection Form as required by OMB Circular A-133.
37. We are responsible for preparing and implementing a corrective action plan for each audit finding.

To the best of our knowledge and belief, we have evaluated and classified any subsequent events as recognized or non-recognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the date of the schedule and through the date of this letter that would require adjustment to or disclosure in the schedule of expenditures of federal awards or the schedule of findings and questioned costs.

Signed: \_\_\_\_\_

Mr. James W. Polansky  
Superintendent of Schools

Signed: \_\_\_\_\_

Mr. Sam Gergis  
Assistant Superintendent for Business