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September 29, 2017

To the Board of Education and Management
Longwood Central School District
Middle Island, New York

In planning and performing our audit of the financial statements of the Longwood Central School District (District) as of and for the year ended June 30, 2017, 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 auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion 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.

The memorandum that accompanies this letter summarizes our observations made during our audit, if any. This letter does not affect our report, dated September 29, 2017, on the financial statements of the Longwood Central School District.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, others you deem appropriate within the District, and any governmental authorities you need to share this information with. It is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP
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Current Year Comments

Financial System – User Accounts

We found that the notification process to system administrators about employee changes (i.e., new hires, transfers, separations, terminations, etc.) could be improved, since we found the following related to the user accounts in the nVision financial system:

- There was 1 user account that was still active during our testing on April 21, 2017 although the employee retired from the District on December 30, 2016.
- There was 1 user account where the employee retired on August 30, 2016, but the account remained active until February 14, 2017.
- There was 1 user account where the employee retired on June 29, 2017, but the account was still active during our fieldwork on August 17, 2017.
- There was 1 user account where the employee resigned on June 30, 2016, but the account remained active until August 1, 2017.

We recommend that the District establish procedures to notify the IT system administrators about staff changes (i.e., new hires, separations, leaves of absence, and transfers) in a timely manner to ensure that user accounts are revised promptly and appropriately. We recommend that the District consider using a standard Employee Change Notification Form that includes the effective dates and other key information to be provided by the Personnel Department to the appropriate system administrators.

Prior Year Comments

No findings or recommendations noted during the prior year audit.