



Business Office

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**Jack Waters, Assistant Superintendent
Finance & Operations**

Michael Nagler, EdD, Superintendent of Schools

January 31, 2021

The State Education Department
University of the State of New York
Attn: Ms. Heidi Nark, C.G.A.P.
Office of Audit Services
Albany, NY 12234

Dear Ms. Nark

The Mineola Union Free School District has received your letter pertaining your review of the Single Audit report for the District for the fiscal year ending June 30, 2020. I have outlined each recommendation, proposed action, and implementation date below.

1. Finding Number 2020-001

Audit Recommendation:

The District should monitor fund balance throughout the year, as opposed to after year-end, to comply with New York State requirements.

Implementation Plan of Action(s):

The District acknowledges this finding and will address any overage in future budgets to comply with legal limits. During the 2019-20 school year, the district generated unexpected surplus due to the COVID-19 pandemic. Jack Waters and Andrew Casale will monitor our fund balance throughout the 20-21 year.

Implementation Date:

End of Fiscal Year 2021

Person Responsible for Implementation:

Jack Waters – Asst. Supt. for Finance (516) 237-2059
Andrew Casale – Asst. Business Manager (516) 237-2069

2. Finding Number 2020-002

Audit Recommendation:

The District should implement procedures to ensure sufficient time to comply with New York State Education reporting requirements.

Implementation Plan of Action(s):

The District acknowledges this finding and will attempt to establish a timeline to comply with this recommendation. For the 2020 year, the COVID-19 pandemic interrupted our timeline and the District was unable to meet the deadline.

Implementation Date:

September 1, 2021

Person Responsible for Implementation:

Jack Waters – Asst. Supt. for Finance (516) 237-2059
Andrew Casale – Asst. Business Manager (516) 237-2069

The District will use the recommended changes to further improve or enhance our financial operations. Please do not hesitate or contact me if you need any additional information.

Sincerely,

Jack Waters
Asst. Supt for Finance & Operation