

# Management Letter

  
**CULLEN & DANOWSKI, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

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October 18, 2018

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 as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Longwood Central School 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 Longwood Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Longwood Central School 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 October 18, 2018, 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 Longwood Central School 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

# Management Letter

**Longwood Central School District**  
For the Year Ended June 30, 2018

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## Current Year Comments

No findings or recommendations noted during the current year audit.

## Prior Year Comments

### Financial System - User Accounts

#### Management Letter - June 30, 2017

We recommended that the District establish procedures to notify the Information Technology (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 recommended 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.

#### Status - June 30, 2018 (This item is now closed)

*We found that the District has improved the processes related to notifications to the IT system administrators regarding staff changes. This includes the IT Department utilizing a Google Sheet to facilitate the monitoring and tracking of the nVision user accounts to ensure that appropriate revisions are processed in a timely manner based on staff changes (i.e., new hires, separations, leaves of absence, and transfers).*