

*Sachem Central School District
Administrative Office*

James J. Nolan
Superintendent of Schools

Bruce H. Singer
Associate Superintendent
51 School Street
Lake Ronkonkoma, NY 11779

Phone (631) 471-1321
FAX (631) 471-1318

October 6, 2011

New York State Education Department (NYSED)
Office of Audit Services (OAS)
89 Washington Avenue
Room 524 EB
Albany, NY 12234

Dear Commissioner:

We are in receipt of the Sachem Central School District Management's Discussion and Analysis, Financial Statements and Supplemental Information as of June 30, 2011 as prepared by Toski, Schaefer & Co., P.C. Please accept this letter as the Sachem Central School District Corrective Action Plan and Audit Response.

Recommendation

Inactive Capital Projects should be periodically reviewed.

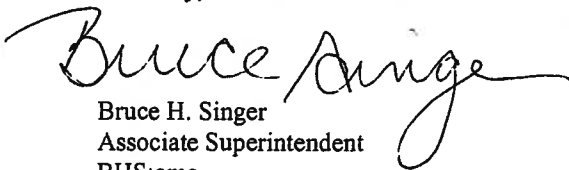
Response

As part of the formulation of the 2011-12 budget, the inactive capital accounts were reviewed. The 2011-12 revenue budget includes closing these projects and transferring the balances either directly to the General Fund or through the Debt Service Fund depending on the funding source.

All other issues from the June 30, 2010 audit management letter were resolved, as we complied with the previous recommendations.

In the event you have any questions or concerns, please do not hesitate to contact me.

Sincerely,



Bruce H. Singer
Associate Superintendent
BHS:cmc

Cc: Members, Board of Education
J. Nolan
Audit Sub Committee
Toski, Schaefer & Co., P.C.

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October 6, 2011

Thomas DiNapoli
Office of the NYS Comptroller
Division of Local Government & Economic Development
Data Management Unit-12th Floor
110 State Street
Albany, New York 12236

Dear Comptroller Thomas DiNapoli:

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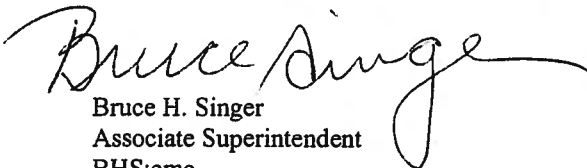
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Audit Advisory Committee
Toski Schaefer & Co.