

October 4, 2019

To the Board of Education
Of the Sullivan West Central School District
P.O. Box 308
Jeffersonville, NY 12748

In planning and performing our audit of the financial statements of the Sullivan West Central School District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Sullivan West Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements in accordance with *Government Auditing Standards* and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 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 management of the Sullivan West Central School District is responsible for establishing and maintaining an internal control structure. An internal control system consists of five elements: the control environment, risk assessment, information and communication, monitoring, and control activities. Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. This letter does not affect our report dated October 4, 2019 on the financial statements of the Sullivan West Central School District. Our comments are summarized as follows:

Certain minor issues involving the internal control structure and its operation have been discussed verbally with the appropriate personnel.

COMPLIANCE

During our review of the District's payroll procedures, we noted that a District representative had not completed the employer review and verification portion or certified the information for two new employees' US Department of Justice Form I-9 in their personnel file. The federal Form I-9 is required as a verification of citizenship for all employees hired after 1987. We recommend that the District review its personnel files to be sure that all applicable employees have a properly completed form on file.

District Response - The District will review the personnel files to confirm that the required Form I-9 is properly completed for all applicable employees. In the meantime, the I-9 Forms identified during the audit have been corrected. In the future, all new hires will have properly completed I-9 Forms on file.

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Management has addressed our previous recommendations.

We would like to thank the staff who assisted us during our examination, and provided us with all the necessary records.

Very truly yours,



COOPERARIAS, LLP