

October 8, 2020

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, 2020, 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 8, 2020 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.

## CONTROLS

The District brought to our attention that a club in the Extraclassroom Activity Fund has not provided inventory sheets to go with the concession sales. The club should know the beginning and ending inventory for each function and reconcile the amount collected. The deposits should include a detail of the inventory that was sold at the concession stand and detail of any other amounts collected.

Page 2  
October 8, 2020

**District Response** - The District will require that beginning and ending inventories be maintained for concession sales or other items purchased for resale. In addition to other supporting documentation, clubs that have inventories will include a reconciled inventory report after each activity with the submission of each deposit. The faculty auditor will continue to receive and review the records for compliance. The chief faculty counselor will address issues of non-compliance as they arise.

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,



---

COOPER ARIAS, LLP