

**Harold J. Dean, Ed.D.**  
Superintendent of Schools

**Ann O. Romeo**  
Assistant Superintendent for Business

**Robert J. Scappatore**  
School Principal

**Michael C. Gordon**  
Assistant Principal/ Director of Special Education



**2460 North Wading River Road**  
Wading River, New York 11792  
**Tel (631) 929-4300**  
**Fax (631) 929-0303**

**Board of Education**  
Walter Wm. Denzler, Jr. - President  
Dr. Charles Drexel - Vice President

**Board Trustees**  
Marilyn Adsitt  
Joseph M. Delgado  
Raymond Fell  
Corinne Hammons  
Nancy H. Hancock  
Grace LoGrande  
Dr. Bridgette Waite

---

Unit Name:	Little Flower Union Free School District
Management Letter:	Status of Prior and Current Year Comments
Fiscal Year Ended:	June 30, 2019

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. There are no recommendations where corrective action has not been taken or proposed.

1. Corrected - Disaster Recovery Plan Procedures:

The District has implemented the recommended testing procedures for the 2018-19 fiscal year.

2. New Recommendation – Federal Grants Compliance:

The Office of Management and Budget's (OMB) Uniform Guidance is an authoritative set of rules and requirements for Federal awards that synthesizes and supersedes guidance from earlier OMB circulars. During the current year's audit, we reviewed the District's policies and noted that the District's current procurement policy did not incorporate the Uniform Guidance procurement policy. We recommend that the District review the Uniform Guidance requirements and update the related policies and written procedures as needed:

The District will be preparing a new policy manual through a cross-contract with Erie Suffolk BOCES. This process will include a review of all current District policies, and adding/revising policies to comply with current regulations. The Association of School Business Officials of New York State (ASBO NYS) has recently drafted template policies to address the new Uniform Guidance requirements. We will update our policy manual to include policies and procedures that meet the Uniform Guidance requirements.

Implementation Date:

June 15, 2020

Person Responsible for Implementation:

Dr. Philip E. Kenter, School Business Administrator

Signed:

---

Dr. Harold J. Dean  
Superintendent

---

Date