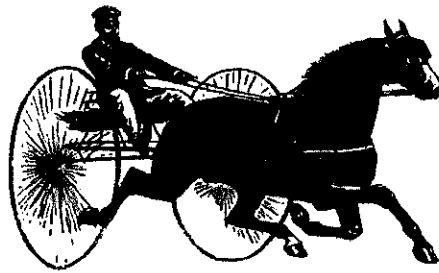


Robert H. Miller, Jr.  
Assistant Superintendent  
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robert.miller@gcsny.org



Cradle of the Trotter  
and  
Birthplace of Webster's  
Dictionary

GOSHEN CENTRAL SCHOOL DISTRICT  
227 MAIN STREET  
GOSHEN, NEW YORK 10924

October 2, 2017

Mr. Marti Sassi  
Nugent & Haeussler, PC  
101 Bracken, Road  
Montgomery, NY 12549

Dear Mr. Sassi,

In response to your Management Letter dated September 28, 2017 and received on or about September 28, 2017, we offer the following:

**Federal Fund**

1. Concerning your finding in the Federal Fund about a Summer Program STAC form that was incorrectly filed, please be advised that a memo will be sent to the Director of PPS advising her that all staff who prepare and submit STAC forms should be properly trained. In addition the PPS Department will be instructed to put in place and utilize an internal review process of their own to verify the accuracy of the STAC forms which they are about to submit. They will also be instructed to use the personnel in the Business Office to check all expenditure calculations after their review and before PPS's official submission of the STAC forms to NYSED.

**Extraclassroom Activity Funds**

2. Concerning your finding in the Extraclassroom Activity Fund about one class account at the High School that was over spent, please be advised that a memo will be sent to the High School Principal instructing him to inform the Club Advisors and Student Officers that they should be aware of their clubs balance and that no disbursement is to be made until verification of available funds has been made with the Central Treasurer.

**Conclusion**

The District thanks Nugent and Haeussler for their report. The district will begin to implement the recommended changes as noted above.

Sincerely,

A handwritten signature in black ink, appearing to read 'Robert H. Miller, Jr.', with a long horizontal flourish extending to the right.

Robert H. Miller, Jr.  
Assistant Superintendent