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East Islip Union Free School District
Islip Terrace, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the East Islip Union Free School District for the fiscal year ended June 30, 2013, we considered the District's internal control in order to

STATUS OF PRIOR YEAR'S COMMENTS

Internal controls over the computer function include safeguarding of the software and data, limitation of access to the software and data, oversight of input and output from the system, and segregation of duties within the processes. Beginning in the 2008-09 fiscal year, the District has been using the WINCAP accounting software.

For Release - As Directed