

To the Board of Education and
Mr. Jeffrey Ryvicker, Superintendent
Quogue Union Free School District
Edgewood Road
Quogue, New York 11959

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of Quogue Union Free School District (the "District") as of and for the fiscal year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit, we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comment and suggestion concerning this matter. We have also included the status of prior year's finding and recommendation.

CURRENT YEAR FINDING AND RECOMMENDATION

FUND BALANCE

Unassigned fund balance – General fund

NYS Real Property Tax Law §1318 restricts the unassigned fund balance of the general fund to an amount not to exceed 4% of the subsequent year's budget. During our audit, we noted that the District's unassigned fund balance of \$568,985 exceeds 4% of the 2025-2026 budget of \$10,949,552 by \$131,003. The unassigned fund balance represents 5.20% of the 2025-2026 budget. We recommend the District carefully monitor its financial activity to be in compliance with NYS Real Property Tax Law.

STATUS OF PRIOR YEAR'S RECOMMENDATION

FUND BALANCE

Unassigned fund balance – General fund

FINDING: NYS Real Property Tax Law §1318 restricted the unassigned fund balance of the general fund to an amount not to exceed 4% of the subsequent year's budget. During our prior year audit, we noted that the District's unassigned fund balance of \$944,874 exceeded 4% of the 2024-2025 budget of \$10,475,781 by \$525,843. The unassigned fund balance represented 9.02% of the 2024-2025 budget. We recommended the District carefully monitor its financial activity to be in compliance with NYS Real Property Tax Law.

STATUS: Not Implemented.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

R.S. Abrams & Co., LLP

Islandia, New York
November 10, 2025