

October 3, 2012

CONFIDENTIAL

Members of the Board of Education
Sachem Central School District

Dear Board Members:

We have audited the financial statements of the Sachem Central School District (the District) for the year ended June 30, 2012, and have issued our report thereon dated October 3, 2012. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. We now present for your consideration our comments and recommendations based upon observations made during our audit.

This report is intended solely for the information and use of the Board, management and others within the District.

Disaster Recovery Plan

The District has a back-up server which is operating in real-time and providing redundancy of all computer records, however, the back-up server is housed in the same physical location as the primary server. In its current location, the back-up server provides for recovery from a system failure but does not provide means for recovery from a physical disaster at this location. In order to improve internal control over computer operations, we recommend that the back-up server be moved off-site to provide an appropriate disaster recovery plan from a physical disaster.

Previous Recommendations

We reviewed the disposition of recommendations included in our letter dated September 30, 2011. The following is a summary of the action taken by the District with regard to the recommendations.

Inactive Capital Projects - In 2011, the project length schedule listed 32 projects, 24 of which had no activity recorded in the last two years. We recommended completed projects be closed out and removed from the schedule and the remaining active projects be periodically reviewed to keep inactive projects from accumulating in the Capital Projects Fund. In 2012, we noted that the project length schedule included only active projects. The issue has been resolved.

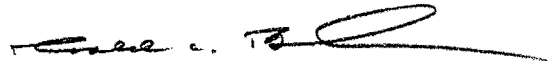
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We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the Districts' personnel during our audit. If you have any questions regarding the foregoing comment or wish any assistance in its implementation, please contact us at your convenience.

Very truly yours,

TOSKI & CO., CPAs, P.C.

A handwritten signature in black ink, appearing to read "Ronald C. Toski", with a long horizontal flourish extending to the right.

Ronald C. Toski, CPA
Managing Director