

***Sachem Central School District
Administrative Office***

**James J. Nolan
Superintendent of Schools**

**Bruce H. Singer
Associate Superintendent
51 School Street
Lake Ronkonkoma, NY 11779**

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October 4, 2012

New York State Education Department
Office of Audit Services
89 Washington Avenue, Room 524EB
Albany, NY 12234

Dear Commissioner:

We are in receipt of the Sachem Central School District Management's Discussion and Analysis, Financial Statements and Supplemental Information as of June 30, 2012 as prepared by Toski & Co., CPAs, P.C. Please accept this letter as the Sachem Central School District Corrective Action Plan and Audit Response, approved by our Board of Education on October 3, 2012.

Audit Finding

Move back-up server to a remote location to protect from a physical disaster.

Response

We will install a fire proof safe at Samoset Middle School, Main Office. This makes it more efficient to move the backup tapes on a daily basis yet still be far enough removed from the IT server room in the event of a disaster. Additionally, we will install the disaster recovery server at East High School, Library Room B230.

This was discussed with our external auditors. They acknowledge that this is an acceptable on-site and off-site system back-up procedure.

In the event you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Bruce H. Singer
Associate Superintendent
BHS:cmc
Cc: J. Nolan
Audit Advisory Committee
Toski & Co.