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October 5, 2017

	To the Board of Education and Management
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	Islip Terrace, New York
	In planning and performing our audit of the financial statements of the East Islip Union Free School District (District) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose
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	East Islip Union Free School District For the Year Ended June 30, 2017
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	Extraclassroom Activity Funds
	The extraclassroom activity funds are the depository of student money. The New York State Education Department
	publishes the Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds. These guidelines recommend procedures for organizing these activities, controlling receipts and disbursements, as well as recording
	and reporting transactions.
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