

September 26, 2016

To the Board of Education of the  
Peekskill City School District  
1031 Elm St.  
Peekskill, New York 10566

In planning and performing our audit of the financial statements of the Peekskill City School District as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Peekskill City School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements in accordance with *Government Auditing Standards* and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 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.

The management of the Peekskill City School District is responsible for establishing and maintaining an internal control structure. An internal control system consists of five elements: the control environment, risk assessment, information and communication, monitoring, and control activities. Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 26, 2016 on the financial statements of the Peekskill City School District. Certain matters involving the internal control structure and its operation, of a more routine nature, have been discussed with the appropriate administrative personnel. Our comments are summarized as follows:

#### **PREVIOUS RECOMMENDATIONS**

During our review of the District's extraclassroom activities we noted that clubs are not preparing profit and loss reports at the conclusion of fundraising activities. A profit and loss report should be completed and kept with the accounting records at the conclusion of all fundraising activities.

**District's Response** - The District will ensure the profit and loss reports are completed for fundraising activities.

Page 2  
September 26, 2016

The District has addressed our other previous recommendations.

We would like to thank the staff that assisted us during our examination and provided us with all the necessary records.

Very truly yours,

A handwritten signature in cursive script that reads "Cooper Arias LLP". The signature is written in dark ink and is positioned above a horizontal line.

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COOPER ARIAS, LLP