

Residents,

In October, 2008, the West Islip Board of Education issued a statement regarding the school district's vending machine operation. In that statement, the board summarized the sequence of events that led to the discovery of the contract, and the subsequent knowledge that the proceeds of the vending machine were not being allocated in accordance with statutes governing public funds. The board took immediate action to correct this process, and directed our internal auditors, Nawrocki Smith LLP, to conduct a forensic audit of the operation.

The audit process is now complete, and the board has received the report as well as a presentation describing the vending machine operation and suggested procedures for correcting any financial control weaknesses as they pertain to contracts of this nature. While the report accounts for the proceeds accumulated during the audit period by outlining the expenditures made by the Coaches Association on behalf of the school district and athletic operations, it is clear that the processes by which the expenditures were made were not in accordance with local law. As a Board, we take full responsibility for this lack of oversight, and acknowledge that the Coaches Association was simply carrying out a task assigned to them by a previous administration.

Having included the district's attorney, Guercio & Guercio LLP, in the process, the board asked Guercio & Guercio to offer a legal opinion as to how we should proceed in regard to the misuse of public funds. Our attorney has advised us that as public officers and trustees, we are required to forward the report to the District Attorney and State Comptroller. While the board, as a whole, does not believe there was any criminal intent or fraud related to the operation, it is our responsibility to protect the financial integrity of the school district by reporting any misuse of public funds.

This issue has certainly not been an easy one for the parties involved, including the Coaches Association and the Board of Education. We have received inquiries from people on both sides of the issue, and have determined that the most prudent course of action is to follow our attorney's advice. We do not take this action because we seek to punish anyone, but do so because we believe it is our responsibility to do so. The individuals immediately connected to the vending machine operation are by all accounts upstanding and trustworthy members of our community who have had tremendous impact on the students that they touched throughout the course of their careers. It is our hope that we can move past this issue, and that our programs will continue to thrive under the hard work and dedication of these individuals.

The Board of Education and the Superintendent have scheduled a public presentation of the audit findings and opinions at June 11th, 2009 Regular Meeting of the Board of Education. We encourage you to attend this meeting to understand the findings and the decisions that have been made.

The vending machine operation is currently being facilitated by the business office, and proceeds from the machines will be used in accordance with the laws governing the use of public funds.

Board of Education
West Islip School District