

September 22, 2017

To the Board of Education of the  
Livingston Manor Central School District  
Livingston Manor, New York

In planning and performing our audit of the financial statements of the Livingston Manor Central School 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 Livingston Manor Central School District's internal control over financial reporting 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, if applicable, 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 Livingston Manor Central 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. This letter does not affect our report dated September 22, 2017 on the financial statements of the Livingston Manor Central School District. Our comments are summarized as follows:

Certain minor issues involving the internal control structure and its operation have been discussed verbally with the appropriate personnel.

Management has addressed our previous recommendations.

In conclusion, we would like to thank the staff who assisted us during our examination, and provided us with all the necessary records.

Sincerely,



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Cooper Arias, LLP