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November 16, 2018

To the Board of Trustees  
Incorporated Village of Patchogue  
Patchogue, New York

Dear Members of the Board:

In planning and performing our audit of the financial statements of the Incorporated Village of Patchogue (Village) as of and for the year ended May 31, 2018, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestion concerning this matter. This letter does not affect our report dated November 16, 2018 on the financial statements of the Incorporated Village of Patchogue.

The accompanying comment and recommendation is intended solely for the use and information of the Board of Trustees, management, others you deem appropriate within the Village, and any governmental authorities you need to share this information with. It is not intended for use by anyone other than these specified parties.

Very truly yours,

*Cullen & Danowski, LLP*  
Cullen & Danowski, LLP

**STATUS OF PRIOR YEAR COMMENT**

**Computer Controls**

As in any business office operation, the Village should implement internal controls over the computer function. These controls include the safeguard of the software and data, the limitation of access to the software and data, the oversight of input and output from the system and the segregation of duties within the processes.

The following comments were noted last year:

- The software company had access to the application function within the system.
- The individual that assigns the permissions to allow for access to segments of the software also has the ability to execute transactions and adjust the books.
- The system does not provide for a log indicating who enters into the system and from where and when.

*Status –Corrected* - During the fiscal year ended May 31, 2018, the Village changed the financial accounting software package from KVS Information Systems to Edmunds.

**CURRENT YEAR COMMENTS**

There are no current year comments to report.