

**SMITHTOWN CENTRAL SCHOOL DISTRICT
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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Auditor

Our objective is to determine whether the financial statements prepared by the company in accordance with generally accepted accounting principles are free from material misstatement. If we become aware of any fraud, we are required to report it to the appropriate authorities.

In performing our audit, we have used the standards of the Institute of Certified Public Accountants (CPA) and the standards of the American Institute of Certified Public Accountants (AICPA).

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We are not providing any assurance on the accuracy or completeness of the information provided to us by the company.

Report of the Auditor

A *deficiency* is a condition, practice, or procedure that does not conform to the standards of the Institute of Certified Public Accountants (CPA) and the standards of the American Institute of Certified Public Accountants (AICPA).

A *material deficiency* is a deficiency that is significant enough to affect the financial statements.

A *significant deficiency* is a deficiency that is not material but is still significant enough to affect the financial statements.

A *material weakness* is a deficiency that is so significant that it could result in a material misstatement of the financial statements.

Our conclusions are based on the information provided to us by the company. We are not responsible for the accuracy or completeness of the information provided to us by the company.

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Report on Schedule

We have audited the
financial statements
of the Company for the
period ended 6/30/22,
which are included in
this report, for the
purpose of forming an
opinion on the financial
statements taken as a
whole. The financial
statements are the
responsibility of the
Company's management.
Our audit was conducted
in accordance with the
standards of the
American Institute of
Certified Public
Accountants (AICPA).

In our opinion, the
financial statements
presented here are
fairly presented in
all material aspects.

R. Adams & Co.

R. Adams & Co.
Chartered Accountants
100 Wall Street
New York, NY 10038
October 5, 2022
(except for our report
dated 2/22/22)

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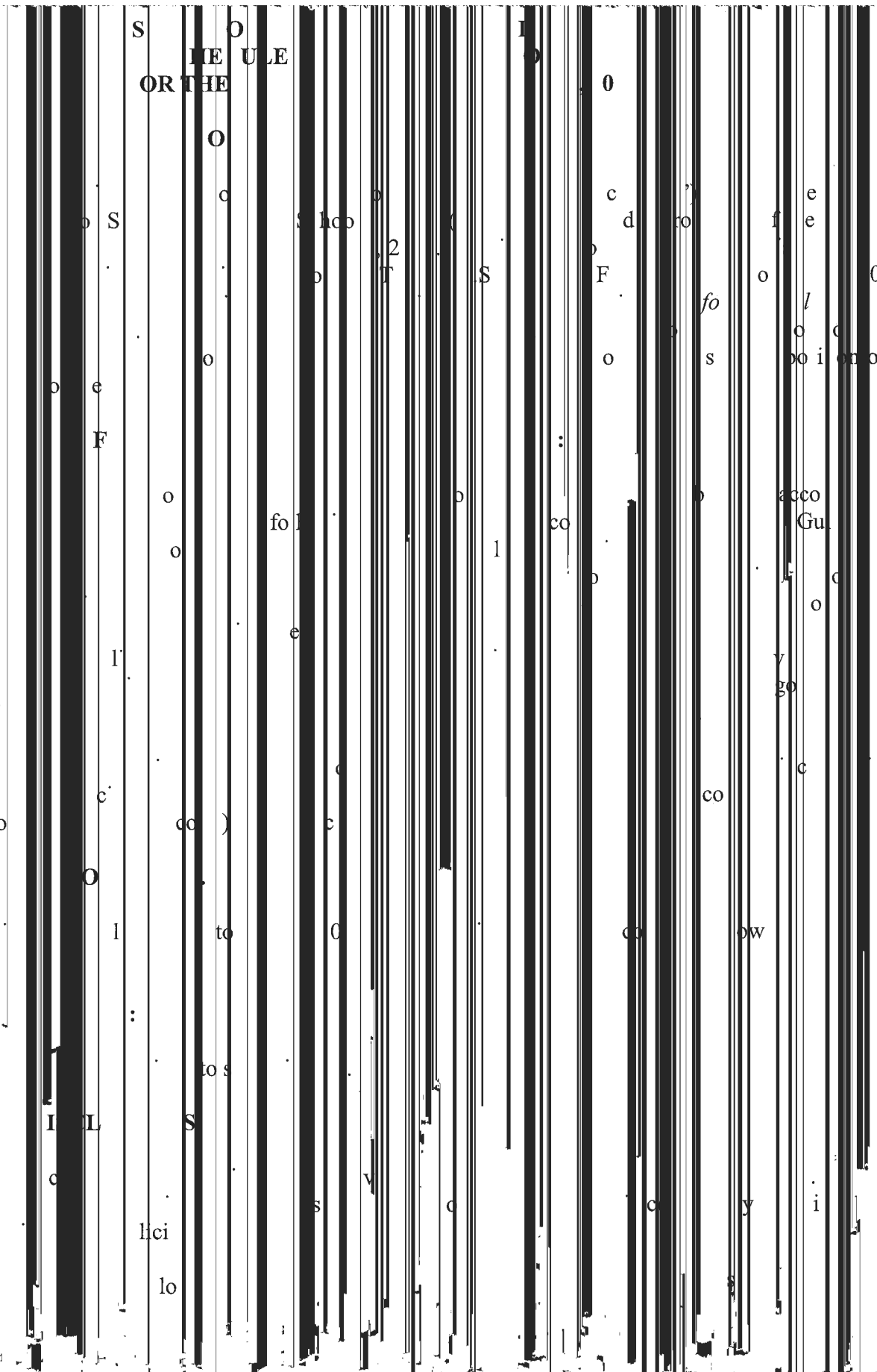
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A corrective action plan for the fiscal year end