



PLAINEDGE PUBLIC SCHOOLS

ADMINISTRATIVE OFFICE

241 WYNGATE DRIVE, N. MASSAPEQUA, NY 11758

(516) 992-7417 FAX (516) 992-7447

PETER.PORRAZZO@PLAINEDGESCHOOLS.ORG

EDWARD A. SALINA JR.
SUPERINTENDENT OF SCHOOLS

PETER PORRAZZO
ASSISTANT SUPERINTENDENT FOR
BUSINESS

April 11, 2025

To Whom it May Concern:

For the past sixteen years, the Plainedge School District has utilized the internal audit services of R.S. Abrams & Co., LLP. As the Assistant Superintendent for Business at Plainedge, I have had numerous occasions to utilize the expertise that R.S. Abrams provides.

In their role as internal auditors, the firm has provided insight into multiple identified areas of risk, and most importantly, made valuable recommendations to strengthen our internal controls. On occasion when I seek advice and interpretation on accounting issues, I find the firm, from the partner to the auditors, to be accessible, responsive, knowledgeable and dedicated.

Please feel free to contact me at (516) 992-7417 if you need any additional information.

Sincerely,

Peter Porrazzo
Assistant Superintendent for Business
Plainedge UFSD



*Denise Harrington-Cohen
Assistant Superintendent for Business*

April 10, 2025

To Whom It May Concern,

The Croton-Harmon Union Free School District has had the pleasure of working with R.S. Abrams & Co., LLP as our Internal Audit firm since the 2012-2013 school year. During that time, they have consistently demonstrated a high level of professionalism and expertise and have delivered clear, beneficial, and actionable recommendations.

Marianne Van Duyne and her staff always impress us with their knowledge and expertise. They are respectful of our time and our staff members and are accessible all year round for guidance or attendance at audit committee meetings and Board of Education meetings.

I can recommend R.S. Abrams with utmost confidence; they are a true asset. They bring analytical and ethical strengths that set them apart from other firms.

Please feel free to reach out if you have any questions. My email is Denise.Cohen@chufsd.org, 914-271-4713.

Sincerely,

Denise Harrington-Cohen
Assistant Superintendent for Business



Commack Union Free School District

480 CLAY PITTS ROAD • EAST NORTHPORT, NEW YORK 11731

(631) 912-2005 • FAX (631) 912-2006

Laura A. Newman

*Associate Superintendent
for Business & Operations*

April 10, 2025

To Whom It May Concern:

The Commack Union Free School District has engaged R.S. Abrams, LLP as our internal auditors since 2004. Over the past two decades, they have consistently demonstrated professionalism, integrity, and a high level of expertise in their service to the District.

Marianne Van Duyne and her team exemplify excellence in the field of internal auditing. Their work is consistently thorough, timely, and insightful. Regardless of the situation, when the District has required assistance, we have always received timely and professional support. Beyond their scheduled responsibilities, Marianne and her team remain readily accessible throughout the year to assist with any emerging needs or inquiries. Brendan Nelson, CPA, has served as a partner on Commack's internal audit team for the past several years. Brendan is also of the highest caliber—bringing exceptional technical skill, thoughtful insight, and unwavering professionalism to every engagement. His contributions to the audit process have been invaluable, and he is a trusted and respected member of the team.

I have personally known Marianne Van Duyne for approximately 30 years. She brings a rare combination of intelligence, dedication, and deep industry knowledge to her work. Under her leadership, R.S. Abrams has become a trusted, full-service firm known for delivering exceptional quality and value. Marianne is not only a respected leader within her organization, but also a recognized authority across the public school sector—frequently sought after by colleagues and partner organizations for her insight and guidance.

It is with great confidence that I offer both my professional and personal endorsement of Marianne Van Duyne, Brendan Nelson, and the entire team at R.S. Abrams, LLP. Should you require any additional information, please feel free to contact me directly.

Sincerely,

A handwritten signature in blue ink that reads "Laura A. Newman".

Laura A. Newman

Associate Superintendent for Business & Operations



Bible Believers Fellowship, Inc.

P.O. Box 0065 Baldwin, NY 11510
Fulfilling the Great Commission for Christ
Matthew 28:18-20
www.prisonministry.org

May 5, 2025

R.S. Abrams & Co., LLP:
3033 Express Drive North, Suite 100
Islandia, NY 11749

Our Christian non-profit organization has been clients of R.S. Abrams & Co. since the 1990's. Back in those days, Marianne Van Duyne would come to our building in Baldwin to do the audits. This continued for a while, until we had to leave that building due to donations going way down. The last audit we did with Marianne was at our house. At lunchtime, I remember that we had lunch at our patio table enjoying the weather and the flowers in our garden. Marianne has always been a wonderful person to work with. We really appreciated her professionalism, thoughtfulness, and friendly manner during our audits.

After Marianne became a managing partner, our audits have been done with Brendan Nelson, Christopher Schneider, Joann Mills, and Laina Lundstrum. All of them have also been professional, thoughtful, and friendly to work with.

Presently, the requirements of the Combined Federal Campaign and New York State say that we no longer need an audit because our funding is below the monetary amounts required for an audit. If these audit requirements change, or we receive a million dollars in donations in the future (the new amount from the CFC), we will certainly use R.S. Abrams & Co. again for our audits.

In the Lord's Service,

Bible Believers Fellowship, Inc.

Eric L. Kaestner
CEO and President



The Best Charities of America Seal of Excellence is awarded to the members of Best Charities of America that have, upon rigorous independent review, been able to certify, document, and demonstrate on an annual basis that they meet the highest standards of public accountability, program effectiveness, and cost effectiveness.

These standards include those required by the US Government for inclusion in the Combined Federal Campaign, probably the most exclusive fund drive in the world.

Of the 1,000,000 charities operating in the United States today, it is estimated that fewer than 50,000, or 5 percent, meet or exceed these standards, and, of those, fewer than 2,000 have been awarded this Seal.



Pearl River School District

Lillian Rinchiera, Ed.D.
Assistant Superintendent for Business
135 West Crooked Hill Road
Pearl River, New York 10965-2730
rinchieral@pearlriver.org
Phone: 845-620-3999

June 1, 2026

To Whom it May Concern:

For the past five years, the Pearl River Union Free School District has utilized the external audit services of R.S. Abrams & Co., LLP. During that time, the firm has consistently demonstrated a high level of professionalism and expertise. They are respectful of our time and our staff members and are accessible all year round for guidance or attendance at audit committee meetings and Board of Education meetings. The team members assigned to our audits have delivered clear, beneficial, and actionable feedback and recommendations in addition to providing quality external audit and financial statement preparation services.

On occasion when we seek advice and interpretation on accounting issues, we have found the firm, from the partner to the auditors, to be accessible, responsive, knowledgeable, and dedicated.

Please feel free to contact me if you need any additional information.

Sincerely,

Lillian Rinchiera, Ed.D.
Assistant Superintendent for Business
Pearl River Union Free School District
O: 845-620-3999
rinchieral@pearlriver.org

Mount Pleasant Schools

District Office
825 Westlake Drive
Thornwood, NY 10594
Telephone: (914) 769-5500 x 5111
Fax: (914) 769-3733
mmodugno@mtplcsd.org

Margaret Modugno, CPA
Director of Business Administration

June 2, 2026

I am pleased to provide this letter of reference on behalf of R.S. Abrams & Co., LLP regarding their professional services as our external auditors.

R.S. Abrams & Co., LLP has served as the independent auditors for the Mount Pleasant CSD since 2016. Throughout our professional relationship, they have consistently demonstrated a high level of integrity, professionalism, technical expertise, and responsiveness. Their team has conducted each audit thoroughly and efficiently while maintaining clear communication with management and the Board throughout the process.

In addition to providing accurate and timely audit services, they have been helpful in offering guidance on accounting standards, internal controls, compliance matters, and best practices. Their staff is accessible, knowledgeable, and respectful in their interactions with our employees and stakeholders.

We have found R.S. Abrams & Co., LLP to be a trusted and reliable partner, and we would recommend their services to any organization seeking experienced and professional external auditors.

Please feel free to contact me if you require any additional information.

Sincerely,



Margaret Modugno
Assistant Superintendent of Business Administration
Mount Pleasant CSD
(914) 769-5500
mmodugno@mtplcsd.org



Yorktown Central School District



Lisa Sanfilippo, CPA
Asst. Superintendent for Business

Business Office
2725 Crompond Road
Yorktown Heights, NY 10598-3129
Phone (914) 243-8021

June 5, 2026

To Whom It May Concern,

I am pleased to provide this letter of reference for R.S. Abrams & Co. in support of their proposal to provide audit services to your school district.

Our district has engaged R.S. Abrams as our independent auditor since the 2017–2018 school year. Throughout this time, we have been consistently impressed with the quality of their work and the level of service they provide. Their team demonstrates professionalism, strong technical knowledge of school district accounting and reporting requirements, and a clear understanding of the regulatory environment in which public schools operate.

R.S. Abrams conducts their audits in a thorough, efficient, and well-organized manner. They communicate clearly with district staff, respect our timelines, and ensure compliance with all applicable state and federal requirements. Their attention to detail and ability to navigate complex governmental accounting standards have been invaluable to our district.

In addition to their annual audit work, they are highly responsive throughout the year. Whenever questions arise—whether related to accounting procedures, reporting requirements, or compliance matters—they are readily available to provide guidance and support. Their willingness to partner with us outside of the audit cycle has been greatly appreciated.

I also had the opportunity to work with R.S. Abrams in my previous district and was equally impressed with their audit services. Based on my experience, I strongly recommend R.S. Abrams to any school district seeking a professional, reliable, and service-oriented audit firm.

Please feel free to contact me if you require any additional information.

Sincerely,

Lisa Sanfilippo, CPA
Assistant Superintendent for Business