



Chappaqua Central School District

John L. Chow
Assistant Superintendent for Business

Christine Ackerman Ph.D.
Superintendent of Schools

September 20, 2019

To: O'Connor Davies, LLP
External Auditor

From: John L. Chow

Re: Response to Management Letter for Fiscal Year Ended June 30, 2019

This is the District's response to the above-mentioned management letter issued by the external auditing firm, O'Connor Davies. On September 17, the District's Audit Committee met with auditors and reviewed the management letter and financial statements. On October 15, the auditors will make a presentation to the Board of Education at an open meeting after which the Board will accept the report.

We discussed this management letter with personnel from the area that is affected and collectively came up with this response. We believe that control and operational/procedural issue, and recommendation made in the management letter have been addressed through corrective action plan presented below:

Control Deficiencies - Bids

Finding: Two out of five bids vendors selected did not have a signed statement of non-collusion included in the bid documentation.

Recommendation

All supporting documentation be obtained and maintained with the bid documents.

Response

Responsible: Business Office

Action: We will definitely obtain all the required documents and maintain them.
Specifically for this recommendation, we will obtain signed statement of non-collusion for all bids.

Timeline: Completed

Cc: Christine Ackerman
Audit Committee Members