



Denise Harrington-Cohen
Assistant Superintendent for Business

October 3, 2023

NYS Education Department
Office of Audit Services
89 Washington Ave., Rm. 524 EB
Albany, NY 12234

Office of the NYS Comptroller
Division of Local Gov't Srv. & Eco. Dev.
Data Management Unit, 12th floor
110 State Street
Albany, NY 12236

To Whom It May Concern,

This letter serves as the official Management Response and Corrective Action Plan for the Croton-Harmon Union Free School District in response to the External Audit Report for the period ending June 30, 2023.

Extra Classroom Activity

Inactive Accounts

Corrective Action: The District agrees with the recommendation and has begun reviewing the noted accounts to determine their activity status. Once that review is complete, any monies associated with inactive accounts deemed to have no future purpose will be transferred per State Education Guidelines to the general student organization.

Assigned to: Kelly M Lent, Assistant Business Manager
Anticipated Completion Date: Prior to the close of the 2023-24 SY.

Timeliness of Deposits

Corrective Action: The District agrees with the recommendation and will provide written guidance to all club advisors to review, with the activity treasurers, the proper procedures for collecting and depositing cash for clubs.

Assigned to: Kelly M Lent, Assistant Business Manager
Anticipated Completion Date: October 31, 2023

Special Purpose Fund

Inactive Accounts

Corrective Action: The District agrees with the recommendation and will analyze the balances and purpose of the contributions yearly and take any necessary steps through Board resolution to dispose of the funds according to board policy.

Assigned to: Denise Harrington-Cohen, Assistant Superintendent for Business

Anticipated Completion Date: Prior to the close of the 2023-24 SY

Please contact me with any questions or concerns regarding this Management Response.

Sincerely yours,

Denise Harrington-Cohen

Denise Harrington-Cohen
Assistant Superintendent for Business
Croton-Harmon Union Free School District



Agenda Item Details

Meeting	Oct 05, 2023 - Business Meeting
Category	5. On-going Business
Subject	5.1 Independent Audit Report - PKF O'Connor Davies, LLP
Type	Action
Recommended Action	That the Board of Education accepts the external audit report prepared by PKF O'Connor Davies, LLP with corrective action plans for the year ending June 30, 2023 as presented.

 [Final 2023 Croton-Harmon UFSD FS.pdf \(1,510 KB\)](#)

 [Final 2023 Croton UFSD Mgmt. Ltr \(1\).pdf \(5,968 KB\)](#)

 [Final 2023 Croton UFSD Extraclass.pdf \(226 KB\)](#)

 [CAP External Audit Response 10.3.23 \(1\).pdf \(98 KB\)](#)

Motion & Voting

That the Board of Education accepts the external audit report prepared by PKF O'Connor Davies, LLP with corrective action plans for the year ending June 30, 2023 as presented.

Motion by Omar Mayyasi, second by Neal Haber.

Final Resolution: Motion Carried

Yes: Sarah Carrier, Joshua Diamond, Neal Haber, Omar Mayyasi, Ana Teague, Anamika Bhatnagar

