



Denise Harrington-Cohen
Assistant Superintendent for Business

October 9, 2025

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, 2025.

Extra Classroom Activity: *Inactive Accounts*

Corrective Action: The District is aware that several clubs have no financial activity. In accordance with policy 5252, the district will continue to monitor club activity annually. If a determination is made that the club is inactive or discontinued, in accordance with Policy 5252, that club's funds will be transferred.

Assigned to: Kelly M Lent, Assistant Business Manager

Anticipated Completion Date: October 2025

Miscellaneous Special Revenue Fund: *Inactive Scholarship Accounts*

Corrective Action: The District agrees with the recommendation and will continue to analyze the balances and review the purposes of these scholarships and contributions. Should it be determined that these amounts are no longer required to be held in this manner, approval will be obtained through board policy or resolution to transfer the funds accordingly.

Assigned to: Kelly M Lent, Assistant Business Manager

Anticipated Completion Date: December 31, 2025

Please contact me with any questions or concerns.

Sincerely yours,

Denise Harrington-Cohen

Assistant Superintendent for Business
Croton-Harmon Union Free School District



Agenda Item Details

Meeting	Oct 09, 2025 - Business Meeting
Category	5. On-going Business
Subject	5.1 Independent Audit Report - PKF O'Connor Davies, LLP
Type	Action
Recommended Action	RESOLVED: That the Board of Education hereby accepts the external audit report prepared by PKF O'Connor Davies, LLP with corrective action plans for the year ending June 30, 2025 as presented.

[CAP External Audit Response 10.1.2025.pdf \(149 KB\)](#)

[9.30.2025 Draft Croton UFSD Mgmt. Ltr.pdf \(3,908 KB\)](#)

Motion & Voting

RESOLVED: That the Board of Education hereby accepts the external audit report prepared by PKF O'Connor Davies, LLP with corrective action plans for the year ending June 30, 2025 as presented.

Motion by Omar Mayyasi, second by Allison Samuels.

Final Resolution: Motion Carried

Yes: Anamika Bhatnagar, Sarah Carrier, Neal Haber, Omar Mayyasi, Theo Oshiro, Allison Samuels, Ana Teague