



**Denise Harrington-Cohen**  
**Assistant Superintendent for Business**

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October 10, 2024

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, 2024.

**Extra Classroom Activity:** *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 and 72-hour deposit requirements for collecting and depositing cash for clubs. This practice will firmly strengthen the internal control process over cash receipts and lessen the likelihood that cash could be lost or stolen before being deposited in the bank.

Assigned to: Kelly M Lent, Assistant Business Manager  
Anticipated Completion Date: Before the close of the 2024-25 SY.

**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 dispose of the funds accordingly.

Assigned to: Kelly M Lent, Assistant Business Manager  
Anticipated Completion Date: October 31, 2024

**Cash Receipts:** *Timeliness of Deposits*

Corrective Action: The District agrees with the recommendation and seeks to make deposits daily during times of heavy cash flow and always within 72 hours of receipt to ensure funds are not lost or stolen.

Assigned to: Barry Gamzon, District Treasurer  
Anticipated Completion Date: October 31, 2024

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 10, 2024 - 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, 2024 as presented.

**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, 2024 as presented.

Motion by Joshua Diamond, second by Neal Haber.

Final Resolution: Motion Carried

Yes: Joshua Diamond, Neal Haber, Omar Mayyasi, Anamika Bhatnagar