



Denise Harrington-Cohen
Assistant Superintendent for Business

October 7, 2026

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, 2026.

Extraclassroom Activity: *Timeliness of Deposits*

Corrective Action: The District agrees with the recommendations and has provided a presentation to all club advisors on best practices for the safeguarding of cash. The District will continue to train and educate club advisors and officers on district procedures and the legal requirements for making timely deposits of funds.

Assigned to: Kelly M. Lent, Assistant Business Manager
Anticipated Completion Date: November 30, 2026

Special Purpose Inactive Trusts: *Inactive Scholarship Accounts*

Corrective Action: The District agrees with the recommendation and will continue analyzing account balances and reviewing the designated purposes of these scholarships and contributions. If it is determined that these funds no longer need to be restricted, the District will seek donor consent and obtain approval via Board policy or resolution to reallocate the funds accordingly.

Assigned to: Kelly M. Lent, Assistant Business Manager
Anticipated Completion Date: December 31, 2026

User Access: *Claims*

Corrective Action: The District agrees with the recommendation and has already reassigned these responsibilities and access to another designated staff member.

Assigned to: Barry Gamzon, District Treasurer
Completion Date: September 30, 2026

Please contact me with any questions or concerns.

Sincerely yours,

Denise Harrington-Cohen

Assistant Superintendent for Business