

October 8, 2024

PKF O'Connor Davies, LLP
500 Mamaroneck Avenue, Suite 301
Harrison, NY 10528

To Whom It May Concern:

This letter is in response to the Management Letter issued to the Dobbs Ferry Union Free School District (the District) for the audit of the fiscal year ended June 30, 2024:

1. Recommendation (Extraclassroom - Inactive Accounts)

During the audit, it was noted that five middle school accounts did not have activity for the 2023-2024 school year:

- Club 2 - Girls Who Code
- Club 6 - Supplementary Student Account
- Club 9 - Digital Design
- Club 13 - Racial and Social Justice Alliance Club
- Club 18 - Track Team

We recommend that the School District check the validity of clubs with no activity during the year and consider closing any as necessary. If the clubs have ceased operations, the balances should be transferred to the general student organization or to the student council, per State Education Department guidelines.

Response

Prior to the fiscal year ending June 30, 2024, the Assistant Superintendent for Finance reviewed club activity with the building principal and central treasurer. The clubs identified during the audit were clubs determined by administration to be inactive; however, the closing entry was booked in July and not recorded for June 30, 2024. Effective immediately but no later than June 30, 2025, the Assistant Superintendent for Finance will implement a protocol to ensure such closing entry transactions are booked in the applicable fiscal year.

We appreciate the collaboration and guidance from the auditor team during the audit. Should you require additional information, please feel free to contact me.

Sincerely,



Ron Clamser, Jr., Ed.D.
Assistant Superintendent for
Finance, Facilities, and Operations