

October 5, 2020

PFK 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, 2020:

1. Recommendation (Extraclassroom Activity Funds - Inactive Funds)

During our testing, the auditor noted that three clubs in the High School had no activity and one in the Middle School. We suggest the District review those clubs to determine if the District is still utilizing them.

Response

The Assistant Superintendent for Finance will review those clubs to see if they are still active or need to be closed by December 31, 2020.

2. Recommendation (Special Purpose-Inactive Trusts)

During the audit, it was noted that three of the five trusts had no activity for the year. We recommend that the School District determine if inactive trusts need remain open, or if they should be closed and monies be moved elsewhere.

Response

The Assistant Superintendent for Finance will research the inactive trusts and report to the Board Finance Committee regarding their status by December 31, 2020.

3. Recommendation (OPEB Census Testing)

During the audit fieldwork, it was discovered that two of the selected retired employees' date of birth did not match the dates of birth per the information submitted for the census. We recommend that the District implement a system to verify that the proper dates of birth are being documented.

Response

The Assistant Superintendent for Finance will implement a system by December 31, 2020 to verify that the proper dates of birth are being documented for the OPEB census.

4. Recommendation (Preparation of the Schedule of Expenditures of Federal Awards)

The School District did not prepare and reconcile the federal expenditures in order to prepare the schedule of expenditures of federal awards (SEFA). The School District must identify in its accounts all federal awards received and expended, as well as the federal program under which they were received. Federal program and award identification must include, as applicable the CFDA title and number, the name of the federal agency, and the name of the pass-through entity if any. This information will enable the School District to reconcile amounts presented in the financial statements to related amounts in the schedule of expenditures of federal awards.

Response

The Assistant Superintendent for Finance will implement a process for preparing the schedule of expenditures of federal awards (SEFA). This will be complete by June 30 of each year.

We appreciate the input from the auditors as well as the time, attention, and level of professionalism shown to the District during the audit. Should you require additional information, please contact me by telephone at (914) 693-1500 extension 3030 or at clamserr@dfsd.org

Sincerely

A handwritten signature in blue ink, appearing to read 'R. Clamser, Jr.', with a stylized flourish at the end.

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