

October 5, 2023

PFK O'Connor Davies, LLP
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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, 2023:

1. Recommendation (Extraclassroom - Inactive Accounts)

During the audit, it was noted that three middle school accounts did not have activity for the year, as well as two accounts in the high school.

We recommend that the School District determine if these activity accounts should remain open, or, if they should be closed and the monies be transferred elsewhere.

Response

Prior to fiscal year end, the Assistant Superintendent for Finance discussed with the respective building principals and club advisors which clubs should remain open and funds retained for the following fiscal year. The clubs identified during the audit were clubs determined by administration to remain open.

2. Recommendation (Extraclassroom - Old Outstanding Checks)

Our review of the extraclassroom bank reconciliations noted that several checks had been outstanding for one year totaling \$733. This hinders the accounting personnel's ability to reflect an accurate cash balance for the financial statements and adds an unnecessary step to the process of bank reconciliation.

We recommend that the accounting personnel should investigate all large outstanding checks on a regular basis. Stop payment notices should be sent when necessary. This practice will provide a much stronger control over cash and the bank reconciliation process.

Response

The extraclassroom Treasurers make every attempt to contact the individuals with outstanding checks, in order to avoid incurring bank fees associated with issuing a stop payment. Effective immediately, the Assistant Superintendent for Finance will implement a protocol to review outstanding checks for each respective bank account on a quarterly basis and make a determination as to which stop payments should be processed.



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

We appreciate the collaboration and guidance from the auditor team 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@dfsdf.org

Sincerely,

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