



**Mayor Mike Spano**

**CITY OF YONKERS**

**John A. Liszewski**  
Commissioner of Finance

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January 10, 2023

To Whom It May Concern:

This letter is the Yonkers City School District responses for the findings within the *Report to Those Charged with Governance and Management*, dated December 8, 2022, by our independent auditors PKF O'Connor Davies, LLP for the Fiscal Year Ended June 30, 2022. Management has reviewed the findings and thoroughly considered methods that will improve or completely address each. Below are the Yonkers City School District responses to the findings.

**Other Matters**

***1. Observation 2022 – 001 – Teachers' Retirement System (TRS) Payroll Reports Recommendation***

We recommend that the School District continue to file payroll reports timely in the future.

***District Response***

The District agrees with the recommendation. As of September 2022, the District established a monthly process to file the reports to TRS in a timely manner.

***2. Observation 2020 – 002 – Extra Classroom Activities – Cash Receipts Recommendation***

We recommend that all deposits be made within 72 hours from the date of receipt.

***District Response***

We are conducting meetings with school staff and students to reinforce the importance of adhering to the 72-hour deadline. This training will be completed by the end of next week, January 20, 2023

We will also continue to closely monitor the cash flow of the ECA fund to make sure all the proper procedures are being followed. The ongoing monitoring will occur from January 2023 through June 2023.

Respectfully submitted,

John Liszewski  
Commissioner of Finance