



Mayor Mike Spano

CITY OF YONKERS

John A. Liszewski
Commissioner of Finance

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December 29, 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 7, 2023, by our independent auditors PKF O'Connor Davies, LLP for the Fiscal Year Ended June 30, 2023. 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 2023 – 001 – School Lunch Fund – Excess Fund Balance Recommendation

We recommend that the school district take all the necessary steps necessary to utilize the excess portion of this fund balance in the upcoming fiscal year.

District Response

The District agrees with this recommendation. Food Services has a current plan in place to exhaust the excess fund balance in this fiscal year. The Excess Fund Balance proposal for Food Services was submitted to NYSED on Friday, December 1, 2023, to be completed by June 30, 2024 for the purchase of employee uniforms, kitchen equipment, menu enhancements and cafeteria enhancements. To date, NYSED has not submitted an approval of the proposed plan.

2. Observation 2023 – 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 have held meetings with the school staff and reviewed the procedures for getting the funds collected to the bank in a timely manner. We will continue to monitor the cash flow to ensure we are in compliance with the regulation. The District is also looking into different technical solutions to become a cashless district.

Respectfully submitted,

A handwritten signature in black ink that reads "John Liszewski".

John Liszewski
Commissioner of Finance