

October 15, 2019

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, 2019:

1. Recommendation (Extraclassroom Activity Funds)

In order to strengthen controls of Extraclassroom Activity Funds cash handling, we recommend that the School District implement a formal policy requiring that the date of receipt is accurately documented for all funds received. Further, we suggest the District close clubs if they remain inactive.

Response

The Assistant Superintendent for Finance will implement regulations to require the date of receipt be accurately documented for all funds received in the Extraclassroom Activity Fund and that inactive clubs be closed.

2. Recommendation (Bids)

We recommend that district maintain all documents regarding bids in a secure location.

Response

The Assistant Superintendent for Finance will implement procedures to ensure that all bid documents are maintained in a secure location.

3. Recommendation (Late Health Services Billings and Building Aid Filing)

We recommend the District establish deadlines to ensure that all billings and filings with New York State are met.

Response

The Assistant Superintendent for Finance has implemented procedures to ensure that all billings and filings with New York State are completed timely.

4. Recommendation (Audit Readiness)

We suggest that posting errors should occur only on a very limited basis. The District should inform the employee performing this function of the large number of errors and stress the

need to exercise greater care. If this problem does not improve, a change is needed to eliminate this issue.

Response

The Assistant Superintendent for Finance has implemented procedures to ensure that all journal entries are posted correctly. Additionally, the staff performing these duties will receive regular training and professional development.

5. Recommendation (Reversal of Prior Year Accruals)

We suggest the District maintain a reconciliation of these accounts and investigate any amounts which are over 1-year-old to ensure the accounts are reasonably stated.

Response

The Assistant Superintendent for Finance will investigate these balances and ensure that the accrual method of accounting is implemented for recording all transactions to the general ledger.

6. Recommendation (School Lunch)

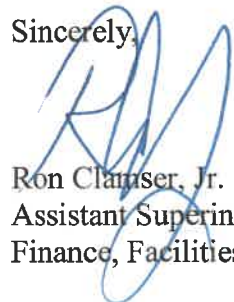
We recommend that the School District take an additional effort to determine the cause of this difference. The District should request timely generated reports from the cafeteria system so they are able to accurately reconcile the deferred revenue account and the Student Account Balances report.

Response

The Assistant Superintendent for Finance will investigate these balances and ensure that the deferred revenue account and Student Account Balances are reconciled.

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](mailto:clamserr@dfsd.org).

Sincerely,



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