



Hadley-Luzerne Central School
PO BOX 200
Lake Luzerne, NY 12846



Michelle D'Angelico Taylor
School Business Manager

Telephone (518) 696-2378, Ext. 1138
Fax (518) 734-0726
Email taylor@mhlcs.org

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New York State Education Department
Office of Audit Services, Room 524 EB
89 Washington Avenue
Albany, New York 12234

RE: Hadley-Luzerne CSD 2023-2024 Extra Classroom Activity Fund Corrective Action Plan

Raymond G. Preusser, CPA, P.C.
Certified Public Accountant
P.O. Box 538
Claverack, New York 12513

Dear Sir,

Please see the district's response/corrective action plan regarding the 2023-2024 Extraclassroom Activity Fund/Recommendations.

1. Finding/Recommendation: Instances of cash receipts were missing supportive documentation. Not all activities are utilizing (fundraising) profit & loss statements or required backup (tally sheets) from results of the fundraising.

Corrective Action Plan: All cash receipts will be completed and deposited within three days of receipt of funds, effective no later than January 31, 2025, and reviewed monthly and after each event moving forward. Additional guidance will be provided to all new advisors of the Extra Classroom Accounts. This will make them aware of required documents that are necessary.

2. Finding/Recommendation: Four clubs were inactive, and funds remained.

Corrective Action Plan: Inactive clubs will be reviewed mid-year, January 31, 2025, so remaining funds can be disposed of by March 31, 2025, as prescribed by the Board Of Education.

Respectfully,

Michelle D'Angelico Taylor
Business Manager