



Hadley-Luzerne Central School
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December 9, 2024

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 External Audit 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 Audit Findings/Recommendations.

1. Finding/Recommendation: The District has a written plan for the reserves started but it has not been completed. It is their responsibility for developing a written plan for use of its reserves and having it revised annually. It is recommended that the reserve plan be completed and updated at least once a year and posted on the District's website.

Corrective Action Plan: The Reserve Plan for the District will be completed prior to the end of December 2024. This plan will be posted on our website and reviewed annually.

Respectfully,


Michelle DAngelico Taylor
Business Manager