



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](mailto:taylor@mhlcs.org)

December 7, 2023

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

RE: Hadley-Luzerne CSD 2022-2023 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 2022-2023 Audit Findings/Recommendations.

1. **Finding/Recommendation:** Interfund receivables were not reconciled with the interfund payables at year end. The interfund receivables and payables should be reconciled monthly to ensure accuracy within the accounts and funds.

**Corrective Action Plan:** The reconciliation of both receivables and payables will be reconciled and confirmed for accuracy at the end of each month effective December 31, 2023 .

2. **Finding/Recommendation:** Fixed Assets having last valuation completed in 2022, items were missing or entered incorrectly.

**Corrective Action Plan:** The district will review the appraisal reports from current company and will reach out to a new company, by January 31, 2024, to secure them, to do a new valuation to include everything up to the present date and moving forward.

Respectfully,

Michelle D'Angelico Taylor  
Business Manager