



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 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 2022-2023 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 December 31, 2023, 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, 2024, so remaining funds can be disposed of by March 31, 2024, as prescribed by the Board Of Education.

Respectfully,

  
Michelle D'Angelico Taylor.  
Business Manager