



Mayor Mike Spano

John A. Liszewski
Commissioner of Finance

CITY OF YONKERS

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December 31, 2024

To Whom It May Concern:

This letter is the Yonkers City School District responses for the observations within the *Report to Those Charged with Governance and Management*, dated December 4, 2024, by our independent auditors PKF O'Connor Davies, LLP for the Fiscal Year Ended June 30, 2024. The report did not identify any deficiencies in internal control considered to be material weaknesses. However, management has reviewed the *other observations* and thoroughly considered methods that will improve or completely address each. Below are the Yonkers City School District responses to the *other observations*.

Other Matters

1. Observation 2024 – 001 – School Lunch Fund – Excess Fund Balance

Recommendation

We recommend that the school district take all the necessary steps necessary to utilize the excess portion of this fund balance in the upcoming fiscal year.

District Response

The District agrees with this recommendation. Food Services has a current plan in place to exhaust the excess fund balance by June 30, 2025. The Excess Fund Balance *revised* proposal for Food Services was resubmitted to NYSED on Friday, March 15, 2024, to continue to furnish or replace kitchen equipment, provide uniforms to Foods Services employees, further menu and cafeteria enhancements, and onboard more hourly and salaried employees.

2. Observation 2024 – 002 – School Lunch Fund – Tracking Meals

Recommendation

We recommend management develop and communicate clear procedures for meal count tracking to all relevant personnel, including staff responsible for inputting data into the software. This will ensure that meal counts recorded in the software are updated daily to reflect the actual meals served, based on the physical counts performed during service.

District Response

The District agrees with this recommendation. Food Services implemented a new procedure in all thirty-nine kitchens at the onset of the 24-25 school year. In addition, the Daily Sales Report obtained from the POS system and the Daily Call in Count are reconciled to report monthly breakfast and lunch sales to NYSED for reimbursement.

3. Observation 2024 – 003 – Extra Classroom Activities – Cash Receipts

Recommendation

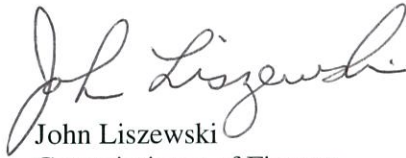
We recommend that all deposits be made within 72 hours from the date of receipt.

District Response

Training was held on October 23, 2024 with the central treasurer from each building to review all ECA procedures. Emphasis was placed on the importance of adhering to the 72-hour deadline for all deposits.

In addition, quarterly check-ins and trainings have been scheduled since October 2024 and will continue to be scheduled throughout the 2024-2025 school year between our office, central treasurer, and student club treasurers from each building to ensure compliance with the regulation.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John Liszewski". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

John Liszewski
Commissioner of Finance