



**Kenmore-Town of Tonawanda  
Union Free School District**

*Office of Business and Finance*

**John Brucato**

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**Kenmore-Town of Tonawanda UFSD  
Management Response to External Audit**

This letter is the response of the Kenmore-Tonawanda UFSD to the Management Letter dated September 26, 2017.

**1. Extraclassroom Activity Accounts**

The District will continue to work with principals, central treasurers, faculty advisors, and student treasurers to review the requirements for extraclassroom bookkeeping and to provide best practices for financial activities.

The District will continue to work with school stakeholders to review all clubs to ensure that only active clubs are included in the Extraclassroom funds.

**2. Journal Entry Review**

The District will implement new procedures that have the Assistant Superintendent for Finance review monthly journal entries for approval.

Sincerely,

John J. Brucato  
Assistant Superintendent for Finance