



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

Finance Office

Nicole M. Morasco
Assistant Superintendent for Finance
1500 Colvin Blvd.
Buffalo, New York 14223
(716) 874-8400 ext. 20308
nmorasco@ktufsd.org

**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 October 4, 2021.

1. Extraclassroom Activity Accounts

During the 2021-22 fiscal year, the District will continue to work with administrators, central treasurers, faculty advisors, and student treasurers to review the proper procedures for Extra classroom bookkeeping. Reconciliation of records for each club will occur on a periodic basis throughout the year and during the summer.

The District will also continue to review all clubs to ensure monies are being used and clubs with no financial activity during the year intend to use funds in the short term. Clubs with no balances or activity during the 2020-21 school year will be reviewed during the 2021-22 school year to determine if they should be closed/ended and funding transferred to another Extra classroom club based on Board of Education Policy 5520.

2. Accounts Receivable

The majority of the amounts due to the District are a result of post retiree healthcare premiums owed to the District. During the 2021-22 fiscal year, the District will seek to collect payments and write off amounts deemed uncollectable.

3. Payroll reports

The payroll certification officer started documenting the date the payroll was reviewed in August 2021.

Sincerely,

Nicole Morasco