



New Lebanon  
Central School  
District

November 27, 2023

To Whom It May Concern:

The following are the corrective action steps the district will take in response to the External Audit submitted by the Bonadio Group.

1. In response to the finding that the General Fund unrestricted fund balance exceeded the 4% limitation, the District will review and monitor excess fund balance and ensure that these funds are considered while preparing the 2024-2025 school budget. The District will ensure that the 4% limit is met for the 2023-24 fiscal year end.
2. In response to the findings of the journal entry review process, the Superintendent, Andrew Kourt will be reviewing journal entries beginning in October 2023 dating back to July 2023.
3. In response to the finding of the Extra Classroom Activity funds as of July 2023, the Extra Classroom Treasurer has begun implementing new procedures for cash disbursements, cash receipts and obtaining monthly general ledgers from each club.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Danielle Brewster'.

Danielle Brewster  
Business Manager  
New Lebanon Central School District



14665 State Route 22  
New Lebanon,  
New York  
12125

phone: 518.794.9016  
fax: 518.766.5574

[www.newlebanoncsd.org](http://www.newlebanoncsd.org)