



Danya Labban
Auditor General

March 5, 2014

Mr. Frank Patone
Audit Director
Office of the State Comptroller
Division of State Government Accountability
123 William Street
New York, NY 10038

Re: Response to the Management of General School Funds Report 2013-F-33
(Follow Up to Report 2009-N-2)

Dear Mr. Patone:

This letter constitutes the New York City Department of Education's (Department) response to the follow-up audit report by the Office of the State Comptroller (OSC) on John F. Kennedy High School's (JFK HS) management of General School Funds (GSF). Of the eight original audit recommendations, OSC found two have been implemented, two have been partially implemented, and four have not been implemented.

The Department is providing the following update to the open recommendations:

Recommendations 1, 2 and 3: On February 7, 2014, JFK HS officials reimbursed the GSF account for the cost of the retirement parties and the classroom keys, the \$208 that the Office of Auditor General identified as non-student related and the \$87 that the OSC auditors identified as non-student related. A copy of the \$8,122 check and deposit to the GSF is attached to this letter.

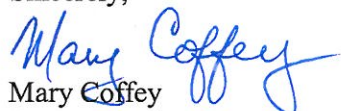
Recommendation 4: To fully implement this recommendation, the Children's First Network (Network) that supports the school will oversee the management of the JFK HS GSF account until the school closes in June 2014. Network representatives visited JFK HS on February 10, 2014 to meet with the principal and treasurer. Together, they reviewed the cash receipt and disbursement journals and reconciled every check issued against the bank statements. For the remainder of the year, the Network will conduct monthly visits to review all GSF transactions and provide any necessary technical assistance/professional development sessions for the Principal and the staff who manage the day-to-day transactions of the GSF account.

Recommendation 5: The matter of the past due senior graduation expense was settled on August 15, 2012. A copy of the Stipulation of Discontinuance with Prejudice between Jostens Inc. and JFK HS is attached.

Recommendation 7: The Department is currently convening a committee to review school store operations with the goal of developing guidelines for running school stores that will include both inventory and cash procedures specific to school stores.

If you have any questions on the above, please feel free to contact me at (718) 935-3861.

Sincerely,



Mary Coffey
Deputy Auditor General

C: Michael Solomon
Michael Tragale
Danya Labban

DATE	CURRENCY	DOLLARS	CENTS
	COINS		
	TOTAL CASH		
	CHECKS		
1		8	12200
2			
3			
4			
5			
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25			
26			
27			
28			
	TOTAL FROM OTHER SIDE OR ATTACHED LIST		
	PLEASE PRINT TOTAL HERE		
		812200	

DEPOSIT TICKET

TOTAL ITEMS

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

50-791/214

RE-ENTER GRAND TOTAL IN SCREENED BOXES

NYC DEPT OF EDUCATION
JOHN F. KENNEDY HIGH SCHOOL
GENERAL SCHOOL FUND ACCOUNT
99 TERRACE VIEW AVE
BRONX, NY 10463

Capital One Bank
Capital One, N.A.

\$

812200

⑆5000⑆01101704 75 56389⑆

USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

Try the ATM! You can do most of the same transactions when it's convenient for you. Deposit cash and checks easily and get picture proof right on your receipt.

Deposits may not be available for immediate withdrawal, please refer to the Deposit Availability Disclosure

Deposit

Business Date 02/07/2014
Calendar Date 02/07/2014
Time 09:48:11 AM

Account Number *****6389

Cash \$0.00
Check Amount \$8,122.00
Less Cash \$0.00
Deposit Amount \$8,122.00

REF: 81 46647 DUZ470 07 56

Thank you for banking with
Capital One Bank - Giovanni

Capital One, N.A.
Member FDIC

BOARD OF EDUCATION OF THE CITY OF NEW YORK IMPREST FUND 500

65 COURT STREET/ CENTRAL BUS. OFC
BROOKLYN, NY 11201

22398

PAY TO THE ORDER OF

John F. KENNEDY H.S. GSF

DATE FEB 5, 2014

1-2
210³⁸³

\$ 8122.00

EXACTLY 8122 00

CHASE

JPMorgan Chase Bank, N.A.
www.Chase.com

DOLLARS

Security Features
Printed on Back

FOR

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Manual Martin
[Signature]

OFFICE COPY

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

----- x
JOSTENS INC.,

Plaintiff,

-against-

NEW YORK CITY BOARD OF EDUCATION (JOHN F.
KENNEDY HIGH SCHOOL),

Defendant.

**STIPULATION OF
DISCONTINUANCE WITH
PREJUDICE**

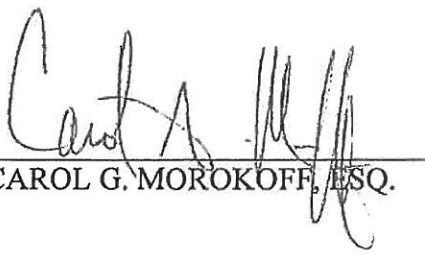
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IT IS HEREBY STIPULATED AND AGREED, by and between the parties, as represented by the undersigned counsel, that: (1) this action is hereby discontinued with prejudice and without award of costs, disbursements or attorney fees to either party; and (2) this stipulation may be filed without further notice with the Clerk of the Court.

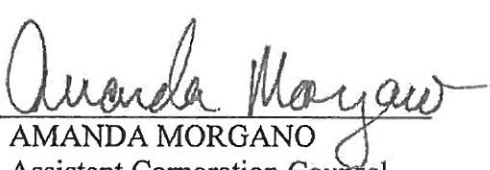
Dated: New York, New York
August 15, 2012

MAIDENBAUM & ASSOCIATES PLLC
Attorneys for Plaintiff
One Broadcast Plaza, Suite 218
Merrick, New York 11566
(516) 223-8553

MICHAEL A. CARDOZO
Corporation Counsel of the City of New York
Attorney for Defendant
100 Church Street
New York, New York 10007
(212) 788-1148

BY: 

CAROL G. MOROKOFF, ESQ.

BY: 

AMANDA MORGANO
Assistant Corporation Counsel

Index No. 113796/10

SUPREME COURT OF THE STATE OF NEW YORK COUNTY OF NEW YORK		
JOSTENS INC.,	Plaintiff,	
	-against-	
NEW YORK CITY BOARD OF EDUCATION (JOHN F. KENNEDY HIGH SCHOOL),		Defendant.
STIPULATION OF DISCONTINUANCE WITH PREJUDICE		
<i>MICHAEL A. CARDOZO</i> Corporation Counsel of the City of New York <i>Attorney for Defendant</i> 100 Church Street New York, N.Y. 10007 <i>Of Counsel: Amanda Morgano</i> <i>Assistant Corporation Counsel</i> Tel: (212) 788-1148 LM No. 2010-042330		
<i>Due and timely service is hereby admitted.</i>		
<i>New York, N.Y., 201.....</i>		
<i>..... Esq.</i>		
<i>Attorney for</i>		