

Corrective Action Plan for Extra classroom Activities 6/30/23

Cash Receipts:

We found that generally, the internal accounting controls with regards to cash receipts were adequate to maintain proper accountability beyond the point of initial recording of the cash receipts.

During our audit, we noted instances where deposits lacked supporting documentation. We recommend that all cash receipts be properly completed and funds be forwarded to the Central Treasurer within three days of receipt of funds. The cash receipts should then be properly filed and accessible.

District Response: The District agrees with this comment and the Extraclassroom Treasurer will review appropriate procedures with the faculty advisor and student treasurer.

Person(s) Responsible: Extraclassroom Treasurer, Tammy Whitman

Completion Date: February 2024

Inactive Clubs:

During our audit, we noted that three clubs were financially inactive during the 2022-23 school year.

We recommend that the financially inactive clubs be reviewed and if the club is no longer in existence, the remaining funds should be disposed of as prescribed by the Board of Education.

District Response: The District agrees with this comment and the Extraclassroom Treasurer will review all accounts to determine if the club is no longer in existence and recommend closure to the BOE as appropriate. This will be done annually each year.

Person(s) Responsible: Extraclassroom Treasurer, Tammy Whitman

Completion Date: February 2024

Fundraising Activities:

All fundraising activities must have the written approval of the Building Principal before they can be undertaken. When any such activity is completed, be it a dance involving admissions or an actual fundraiser, the organization must submit a Profit and Loss Statement to the Central Treasurer showing the complete results of the event. In addition, during a fundraiser, the organization should maintain "tally sheets" whereby those turning in funds will be duly recorded to backup all deposits.

Currently, we noted that fundraising request forms were being prepared for the High School and Middle School fundraisers, but the Profit/Loss Statements were not completed for all fundraisers. We recommend that this process be instituted as required by all clubs.

District Response: The District agrees with this comment and the Extraclassroom Treasurer will review appropriate procedures with the club advisors and student activity treasurers.

Person(s) Responsible: Extraclassroom Treasurer, Tammy Whitman

Completion Date: February 2024