

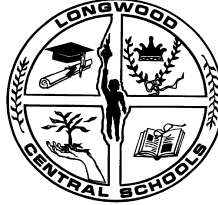
# LONGWOOD CENTRAL SCHOOLS

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## Corrective Action Plan - Agreed-Upon Procedures Report 2019-2020 School Year

### Review of Extraclassroom Activity Fund Procedures

**Issue #1:** We noted that the clubs at the Junior High School do not maintain meeting minutes or ledgers of club activity, and in some cases, itemized invoices or receipts (this was not an issue at the high school or middle school). As such, we were unable to test the cash receipts and disbursements at the junior high school.

**Issue #2:** The clubs at the junior high school are not required to develop a charter.

**Issue #3:** We noted the central treasurers do not monitor compliance with IRS guidelines regarding the filing of Statement 1099.

**Issue #4:** We noted that the District did not appoint a faculty auditor to review the records maintained by the clubs as well as the central treasurers. Had this position been appointed, the issues of insufficient record keeping at the junior high school could have been identified.

**Issue #5:** We noted that tickets sold for events such as dances are not properly accounted for at the junior high school. While a list is maintained indicating which students are attending the event, the amount received from each student is not recorded. We also noted that school inventory at the junior high school is not sufficiently tracked to account for specific items sold.

**Issue #6:** We noted one (1) of the 15 payments selected at the high school did not include sales tax.

**Management's Response:** The District is working with our internal auditors to provide annual training to our club advisors and central treasurers to address all recommendations of this audit. This training began with the central treasurers this fall and will continue in subsequent years.