



PELHAM UNION FREE SCHOOL DISTRICT
Corrective Action Plan Related to
COMMUNICATION OF INTERNAL CONTROLS OVER FINANCIAL REPORTING
June 30, 2023

In the course of planning and performing their audit of the financial statements of the Pelham Union Free School District as of and for the year ended June 30, 2023, PKF O'Connor Davies our external auditor, made the following observations about the internal controls and operations, none of which was considered a material weakness. The District's action plan in response to each deficiency is noted.

EXTRACLASSROOM ACTIVITIES

FINDING: Inactive Clubs

Extra-classroom Activity Funds: eleven clubs, Do It Yourself Club ("DIY") \$150 (was also inactive last year), Door-HS Honor Society \$674, Military History Club \$72, Peer Leadership \$68, Pel Mel Newspaper Club \$313, Science Research Club \$485, ST for Refugees \$12, OP Smile \$41, Mental Health Club \$383, Conservation Club \$66, and JCC \$1 – no activity for the year.

Recommendation

We recommend that these accounts be removed if they remain inactive during next year and have the funds transferred to active clubs.

Action Plan

The High School principal and the Central Treasurer review club activity at year end. Typically, a few clubs are closed annually with any remaining fund balances transferred to the general Student Association in accordance with Board of Education policy. Certain clubs remain operationally active while having no financial activity. In such cases, the club fund balance can carryforward without change to ensuing years.

Implementation Date

June 30, 2024

FINDING: Cash Receipts

During our testing of the Middle School's cash receipts, we noted that two receipts were not deposited within 72 hours of receipt by the District.

Recommendation

We suggest that procedures be implemented to ensure that all receipts are deposited within 72 hours of receipt by the District.

Action Plan

The District will reiterate this requirement with the Middle School GO Advisor and Central Treasurer to reinforce the need to comply with this requirement. In some rare cases, this practice is impractical due to student and teacher scheduling coordination and school schedule.

Implementation Date

October 2023