



## Seneca Falls Central School District

### Communicating Internal Control Related Matters Identified in an Audit

Extra Classroom Audit (For Year Ended June 30, 2023)

#### *Current Year Deficiencies in Internal Control and Corrective Action Plan*

Below is an explanation of items that have recently been addressed with extra classroom faculty advisors and student treasurers:

#### **I. Employee Compensation**

The audit noted that an employee of the District was paid from extracurricular funds for work performed during theatrical performances. We recommend all payments of this nature made to employees be processed through payroll. In addition, the club which requested the services should reimburse the District for these costs.

*District Resolution:* In the future, when a district employee is being paid from an extra classroom activity, the district will pay the employee and invoice the club for the payment.

*Anticipated Completion Date:* January 31, 2024

#### **II. Myndersian**

Our examination revealed that a separate set of books is not being maintained by the Student Treasurer. We recommend the Student Treasurer together with the Faculty Advisor maintain a separate set of books to be reconciled with those maintained by the Central Treasurer.

*District Resolution:* All clubs are required to maintain a separate set of books that the student treasurer and faculty advisor reconcile. The Central Treasurer will review books at the close of the fiscal year and ensure both books are reported to the auditor.

*Anticipated Completion Date:* June 26, 2024

#### **III. Inactive Clubs**

The audit referenced several Extra Classroom clubs that were financially inactive. The list of inactive clubs was reviewed with the building administrators and central treasurer. While the clubs were financially inactive, all but one club are actively meeting so their accounts would remain open. The lack of club advisor interest and student participation made it difficult to hold the normal fundraisers from previous years. We believe that when these clubs are active, there will be financial activity.

#### **IV. Other**

To assist faculty advisors, the District has developed a document with live hyperlinks to a shared google drive folder with the necessary required financial forms.

Google Document: <https://goo.gl/zDQW9W>

The live document contains the links to the following documents: Profit and Loss Statements, Resale Certificate ST-120, Extra Classroom Tax Sheet, and Statement of Admissions.

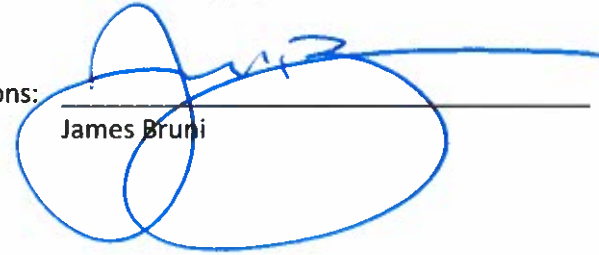
The District will also continue to review all inactive clubs annually to ensure they are still needed and shouldn't be closed.

Audit Committee Chairperson:



Michael Miras

Administrator of Business and Operations:



James Bruni