



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

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Gary Barno
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Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
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TO: Mr. Michael Pullen, Superintendent
Board of Education

FROM: Gary Barno

SUBJECT: 2022-23 ECA Audit - Corrective Action Plan

DATE: January 11, 2024

We have recently received our audit of the 2022-23 Extra Classroom Activity Funds by our independent auditor, Mengel, Metzger, Barr & Co, LLP. The audit report has been reviewed and discussed with our Audit Committee on January 3th, 2024. The auditors' findings have been noted as shown below together with my responses:

Middle School

Finding: Receipts –

The audit examination noted one instance in which in the Choir club where the receipt was not submitted in a timely manner and one instance in the Student Council club where a cash receipt was missing a student signature.

Corrective Action Planned: *Every effort will be made to ensure cash receipts are deposited in a timely manner and that all receipts are signed by a student treasurer.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: January 2024

Elementary School

Finding: Receipts –

The audit examination noted one instance in which a Student Council club receipt did not have a deposit slip.

Corrective Action Planned: *Every effort will be made to ensure cash receipts are supported by a deposit slip signed by the student treasurer and the club advisor.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: January 2024

General:

Finding: Inactive Clubs –

The auditors have noted that two clubs were financially inactive during the 2022-23 fiscal year.

***Corrective Action Planned:** The status of inactive clubs at the High School has been reviewed and those clubs where future activity is not anticipated have been closed. We will continue to monitor the status of inactive clubs annually.*

Contact Person: Gary Barno, Director of Business Operations and Finance

Anticipated Completion Date: June 30, 2024

No further findings were noted
