

Wyoming Central School District

Corrective Action Plan For Management Letter

June 30, 2022

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Corrective Action Plan
Management Letter
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MATERIAL WEAKNESSES

None noted

SIGNIFICANT DEFICIENCIES

None noted

UPDATE

None noted

OTHER MATTERS

1. Internal control related matters

Auditor Comment: During our testing, we noted certain areas where internal controls can be improved. We recommend the following opportunities for management to strengthen internal controls:

- As reported in prior years, due to the small size of the business office, a proper segregation of duties is not possible. We understand that the Superintendent and a second employee in the business office provide some assistance in duty segregation. Since it is difficult to achieve an ideal segregation of duties, we continue to stress the importance of monitoring transactions and controls by the Board of Education.
- We are pleased to note that the payroll certification agent now documents the date of review on the payroll certifications and related reports.

Corrective Action Taken: The Board of Education, district management, and Claims Auditor are all conscious of the combined responsibilities within the business office and will continue to monitor transactions and compliance with controls.

Completion date: September 8, 2022

Contact person: Joelle Stroud, District Treasurer

2. Extraclassroom activity clubs

Auditor Comment: As outlined in the New York State Education Department's 2019 Manual, The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds, one of the main purposes of extraclassroom activities is to provide the District with an opportunity to teach pupils basic bookkeeping procedures through participation in handling funds and maintaining appropriate records. We noted several areas for improvement detailed as follows:

- Some disbursement and deposit receipts were not properly authorized by students and faculty advisors. We encourage the central treasurers to ensure that all necessary signatures are present.
- We continue to remind the District that each club must have a student treasurer who takes part in disbursing money.

Corrective Action Taken: The District Treasurer met with faculty advisors at the beginning of the 2022-23 school year to discuss the expectations the district has for the faculty advisors and the club officers. It was stressed that each club must have officers, including a student treasurer. In addition, procedural expectations were delivered to the faculty advisors in written form, along with district policies, a ledger for the student treasurer of each club to use in the recording of financial transactions, forms to use for depositing and disbursing funds, and various other documents to aid in the proper execution of club meetings and activities.

Completion date: September 8, 2022

Contact person: Joelle Stroud, District Treasurer