



MEDINA CENTRAL SCHOOL DISTRICT

DISTRICT OFFICE

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Dr. Mark B. Kruzynski
Superintendent

Medina CSD YE 2023 Extraclassroom Activity Fund Audit Corrective Action Plan

Prior Year Deficiencies in Internal Control:

Reconciliations:

Our examination revealed that not all fundraising events that require the collection of cash in exchange for goods are reconciled to the inventory sold. In order to improve internal accounting control over items sold, we recommend the preparation of a reconciliation of items sold to the total cash collected at the conclusion of the fundraiser.

DISTRICT RESPONSE: Building Principals and Central Treasurers developed a form to be added to the Faculty Advisor Handbook. Building Principals will review the process for completing this form with all Faculty Advisors.

DATE TO BE COMPLETED: December 2023 and ongoing as fundraisers are held throughout the school year.

Current Year Deficiencies in Internal Control:

Raffle:

During the course of our examination, we noted the FFA conducted a 50/50 raffle during the 2022-23 fiscal year. We recommend Administration review this item to determine if it is in accordance with District guidelines as well as the Laws of New York state and develop the necessary corrective action during the next fiscal year.

DISTRICT RESPONSE: The District notes this finding and agrees that raffles should not be held by our student groups. This information will be addresses immediately and will also be a point of emphasis when the Principals meet with all advisors at the beginning of the school year.

DATE TO BE COMPLETED: December 2023 and ongoing.

Cash Collections:

During the course of our examination, we noted that cash collected for the Wise Middle School Musical Program is sometimes kept in an unsecured location prior to being brought to the Central Treasurer for deposit. We recommend all cash collections be kept locked in a secure location prior to being deposited to the bank.

DISTRICT RESPONSE: The Wise Intermediate School Principal will address this with the Faculty Advisor noted in the report and will all reinforce with all Faculty Advisors. There is a drop box/safe in the building where these funds must be placed each night.

DATE TO BE COMPLETED: December 2023 and ongoing each year.
Exemplify excellence in education

Other Item:

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

Inactive Clubs:

As indicated on the statement of cash receipts and disbursements, the following were financially inactive during the 2022-23 fiscal year. We recommend the status of these clubs be reviewed. If future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.

Senior High School

Boys' Basketball	Medina Track
Boys' Varsity Swimming	SAVI Life Skills
Girls' Soccer	Volleyball Team
Girls' Varsity Swimming	

Wise Middle School

Character Club
Home and Career
Square 1 Art
Technology

District Response: Building Principals will review this list and submit a recommendation to close any accounts which they do not anticipate reactivating.

Date to be Completed: No later than February 16, 2024

Sincerely,



Marc P. Graff
Assistant Superintendent