



MEDINA CENTRAL SCHOOL DISTRICT

BUSINESS OFFICE

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Marc P. Graff
Assistant Superintendent

CORRECTIVE ACTION PLAN YE2022 EXTRACLASSROOM ACTIVITY FUNDS

General Findings:

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 to actual cash receipts to the items sold at the conclusion of a 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: January 31, 2023 and ongoing as fundraisers are held throughout the school year.

Current Year Deficiencies in Internal Control:

Receiving Signatures

During the course of our examination, we noted one instance in the High School Student Association and one instance in the Elementary School Student Activities where there were no student signatures from individuals receiving gift cards. We recommend maintaining a list for the students to sign as they receive their gift cards in the future to acknowledge receipt.

District Response: Building Principals will review this requirement with the Faculty Advisors of the organizations noted.

Date to be Completed: January 31, 2023 and ongoing as gift cards are awarded

Sales Tax

During the course of our examination, we noted one instance in the Oak Orchard Elementary School Activities Account where sales tax was paid on items intended for resale. In addition, we noted one instance in the High School SAVI 2 Club where sales tax was not paid on a taxable purchase. We recommend every effort continue to be made to comply with New York State Sales Tax Law.

District Response: Building Principals will review sales tax guidelines with Faculty Advisors. Also, we will add a section to the MCSD Faculty Advisor Handbook which outlines sales tax guidelines.

Date to be Completed: February 28, 2023 and ongoing as fundraisers are scheduled

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 2021-22 fiscal year. We recommend the status of these clubs be reviewed. If

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future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.

Senior High School

AVID Club
Boys' Varsity Swimming
Girls Soccer

Softball Team
Volleyball Team
Medina Track

Wise Middle School

Character Club
Technology
Whale Watch

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: February 28, 2023

Respectfully submitted,



Marc P. Graff
Assistant Superintendent

CC: Building Principals