



MEDINA CENTRAL SCHOOL DISTRICT

BUSINESS OFFICE

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Marc P. Graff
Director of Finance and
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Extraclassroom Activity Funds Corrective Action Plan for Year Ended June 30, 2018

Current Year Deficiencies in Internal Control:

Bank Reconciliations

During the course of our examination we noted in the Senior High School, Wise Middle School and Oak Orchard Elementary School monthly bank reconciliations did not appear to be signed and reviewed by an individual independent of the process.

District Response: Each school will be directed to follow this recommendation and ensure that bank reconciliations are reviewed by an independent party.

Oak Orchard Elementary School – Disbursements

During the course of our examination we noted two instances in the Activities Account where there were no meeting minutes approving the payments to two individuals.

District Response: The Central Treasurer and Advisors will be reminded that any payments need to have the corresponding meeting minutes showing the approval of the disbursement.

Inactive Clubs

As indicated on the statement of cash receipts and disbursements, the Senior High School A-V Club, the Senior High School AVID Club, the Senior High School Medina Lacrosse Club, and the Wise Middle School Gettysburg Club were financially inactive during the 2017-18 fiscal year.

District Response: The Central Treasurers will be directed to review inactive clubs and liquidate any remaining funds per district guidelines.

Respectfully submitted by,

Marc P. Graff
Director of Finance and Human Resources