

RED CREEK CENTRAL SCHOOL DISTRICT

PO BOX 190, RED CREEK, NY 13143



TO: Matthew VanOrman, Superintendent
FROM: Danielle DeBiase, School Business Administrator
RE: 2023-2024 Extra-Classroom Audit Corrective Action Plan
DATE: October 31, 2024

Prior Year Deficiencies Pending Corrective Action:

Receipts

Our examination revealed one instance in the Class of 2024 and one instance in the HS Drama Club where receipts were deposited to the bank account more than a week after the cash was collected. In an effort to safeguard cash, we recommend a continued effort be made to have all receipts deposited on a timely basis.

Response

Effective July 1, 2024, the High School Principal will be responsible for ensuring that all deposits are made by the Central Treasurer within once week. Prior to deposit, all cash will be stored securely in a District safe. The School Business Administrator will review the implementation of this practice in January 2025 to ensure that funds are being deposited timely.

Profit and Loss

During the course of our examination, we noted that the profit and loss statement for the Centralite Club Candy Sale appeared to exclude some receipts related to the fundraiser. We recommend the items appearing on the profit and loss statement should be traceable to the general ledger and include all related activity.

Response

The Central Treasurer will receive additional training in this area by June 30, 2025. The Central Treasurer will be responsible for ensuring all profit and loss statements tie out to the general ledger, and the High School Principal will request corrections when necessary. The Central Treasurer will review all profit and loss statements in January 2025 and May 2025 to ensure that the activities are properly reflected in the general ledger.

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Inactive Clubs

As indicated on the statement of cash receipts and disbursements the Jr. High Spanish Club and Photography Club were financially inactive during the 2023-2024 fiscal year. We recommend the status of these clubs be reviewed. If no future financial transactions are anticipated, they should be closed in accordance with the Board of Education Policy.

Response

The District is continuing to monitor these activities and future financial transactions are anticipated. A review of all extra-classroom activities will be completed by the School Business Administrator and Central Treasurer by May 1, 2025. Activities without anticipated future activity will be recommended for dissolution by June 30, 2025.