

DANSVILLE CENTRAL SCHOOL DISTRICT

***CORRECTIVE ACTION PLAN FOR
Extraclassroom Activities Funds***

For Year Ended June 30, 2022

Prior Year Deficiencies Pending Corrective Action:

General Accountability –

Our examination revealed that there is no Student Treasurer for the Primary School Student Council.

We recommend each club have a Faculty Advisor and a Student Treasurer who maintains a separate set of books.

Corrective Action:

The District will ensure that a primary school student, with parent permission, serves as a Student Treasurer. Plan implementation by March 1, 2023.

Profit and Loss Statements –

Our examination revealed that profit and loss statements were not prepared for the Primary School Student Council and Elementary Yearbook. In addition, there was one instance in the Future Business Leaders Club, one instance in the Class of 2024 and one instance in the Yearbook 7th - 8th Grade Club in which the profit and loss statements were not signed by the Student Treasurer and Faculty Advisor. We also commend the DHS Tech Club for preparing profit and loss statements, however, these were not completed individually for each fundraiser held.

We recommend a profit and loss statement be prepared for each fund raiser, and that they are signed by the Student Treasurer and the Faculty Advisor.

Corrective Action:

This was reviewed with Co-Curricular Treasurers and Faculty Advisors during trainings that were held in the spring of 2022. The District will ensure that a profit and loss statement is prepared and signed by the Student Treasurer and the Faculty Advisor after each fundraiser through additional training. The items included on the profit and loss statements will be traceable to the general ledger maintained by the extraclassroom Central Treasurer. Plan implementation by June 30, 2023.

Current Year Deficiencies in Internal Control:

Receipts –

Our examination revealed one instance in the Class of 2023, one instance in the Class of 2024, one instance in the DHS FBLA Club and one instance in the National Honor Society where deposits were not made in a timely manner.

In an effort to maintain internal accounting control over receipts, we recommend remitting cash receipts to the Central Treasurer for deposit in a more timely manner.

Corrective Action:

The District will ensure that deposits are made in a timely manner by reinforcing expectations at the annual extraclassroom training for Co-Curricular Treasurers and Faculty Advisors. Deposits being made in a timely manner will also be addressed in a new extracurricular handbook that is being created by the High School Principal. Plan implementation by June 30, 2023.

Disbursements –

Our examination revealed two instances in the Primary School Student Council where student minutes indicating student approval of donations or gifts could not be examined.

We recommend all donations and gifts be approved by student members and be documented in the respective clubs meeting minutes.

Corrective Action:

The District will ensure that all donations and gifts are approved by student members and that approval is documented in meeting minutes. This will be a point of emphasis in the annual extraclassroom training for Co-Curricular Treasurers and Faculty Advisors. Plan implementation by June 30, 2023.

Deficit Balance –

As indicated on the statement of cash receipts and disbursements, the Class of 2022 had a deficit cash balance of \$951 at June 30, 2022. Based upon our discussions with staff, this is due to a cash deposit that had been misplaced. The Administration has already conducted an investigation into the missing deposit and efforts are currently being made to have checks reissued to recover at least a portion of the balance.

Corrective Action:

An intended deposit in the amount of \$1,321 was misplaced. The District will ensure that cash and checks scheduled for deposit are stored in each school's safe. Deposits will be made in a timely manner and the District will ensure this through an annual extraclassroom training for Co-Curricular Treasurers and Faculty Advisors. Plan implementation by June 30, 2023.

Change Fund –

Our examination revealed one instance in the Primary School Student Council where the starting change fund was established from personal funds.

We recommend that change funds be established by a check made payable to the Faculty Advisor or a Board authorized change fund. At the conclusion of the event, the change fund should be redeposited into the extraclassroom activity bank account.

Corrective Action:

The District will ensure that all change funds deemed necessary will be established by a check made payable to the extracurricular club/activity change fund and subsequently, be redeposited into the bank account at the conclusion of the event. Plan implemented June 30, 2023.

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 Best Friends Forever Club, the Dansville Archers Club, the DHS National Art Honor Society, the Elementary School Ski Club, and the Gaming Club were financially inactive during the 2021-22 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.

Corrective Action:

The District will review the status of these clubs, Board of Education policy, and ensure compliance with policy. Plan implemented June 30, 2023.

Contact Person: The contact person for the above corrective action plan is Thomas Frazier, Deputy Superintendent for Administration and Human Resources who can be reached at 585-335-4000 or fraziert@dansvillecsd.org.