

DANSVILLE CENTRAL SCHOOL DISTRICT

CORRECTIVE ACTION PLAN FOR

Extraclassroom Activities Funds

For Year Ended June 30, 2023

Prior Year Deficiencies Pending Corrective Action:

Profit and Loss Statements –

Our examination revealed that profit and loss statements were not prepared for the FBLA Club candy cane fundraiser, and Elementary Yearbook Club for yearbook sales during the 2022-23 fiscal year.

We recommend a profit and loss statement be prepared for each fundraiser.

Corrective Action:

This list is far less extensive than it was in the previous for 2021-22. The District held a training on March 29, 2023, that was mandatory for all extraclassroom Faculty Advisers, Student Treasurers, and the High School Co-Curricular Treasurer to review the importance of completing profit and loss statements following each fundraiser and at the end of each school year. The Deputy Superintendent and the District Central Treasurer also met with the Primary School Co-Curricular Treasurer and Principal on February 8, 2023, and the Elementary School Co-Curricular Treasurer and Principal on March 14, 2023, and reviewed this with them. The District will continue to work with Faculty Advisers, Student Treasurers, and Co-Curricular advisers to ensure that a profit and loss statement is prepared after each fundraiser through additional training. Plan implementation by June 30, 2024.

Change Fund –

Our examination revealed one instance in the Elementary School Library 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:

This occurred during the 2021-22 school year in the Primary School. This was addressed with the extraclassroom Faculty Adviser and Co-Curricular Treasurer through additional training on February 8, 2023. This occurred again in the Elementary School during the 2022-23 school year. After talking to the Faculty Adviser, the Deputy Superintendent learned that this misunderstanding came from the Library Department Leader. The Deputy Superintendent sent a clarifying email to all librarians on December 12, 2023, and will emphasize this again in an annual extraclassroom training. 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 after the event. Plan implemented June 30, 2024.

Disbursements –

Our examination revealed one instance 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 Deputy Superintendent and District Central Treasurer met with the Primary School Co-Curricular Treasurer and Principal on February 8, 2023, and discussed this specific deficiency as it was noted on the 2021-22 Extraclassroom Audit. The Deputy Superintendent and District Central Treasurer will meet with the Primary School Co-Curricular Treasurer and Principal again to discuss this finding. 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, 2024.

Current Year Deficiencies in Internal Control:

Disbursements –

Our examination revealed one instance in the 7th & 8th Grade Band, one instance in the Dansville Archers Club, and one instance in the DHS Springwater Club where payments lacked adequate supporting documentation such as an original vendor invoice or receipt.

In an effort to improve internal accounting control and avoid duplicate payments, all payments should be adequately supported by original vendor invoices or receipts.

Corrective Action:

The District held a training on March 29, 2023, that was mandatory for all extraclassroom Faculty Advisors, Student Treasurers, and the High School Co-Curricular Treasurer and the importance of supporting payments with original vendor invoices or receipts was reviewed. The District will ensure this through an annual extraclassroom training for Co-Curricular Treasurers, Student Treasurers, and Faculty Advisors. Plan implementation by June 30, 2024.

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 DHS National Art Honor Society, and the Gaming Club were financially inactive during the 2022-23 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 reviewed the status of these clubs, Board of Education policy, and ensured compliance with the policy by closing these accounts. Plan implemented January 2024.

Prior Year Recommendations:

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

1. The Primary Student Council had a Student Treasurer during the 2022-23 fiscal year.
2. Deposits were made timely for all receipts examined for the year under examination.
3. The profit and loss statements we examined were signed by the Student Treasurer.

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