



**Office of Business & Finance**  
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To: Bo Wright, Superintendent

From: Jesse Lambert, Asst. Supt. for Business & Finance

Date: December 19, 2023

Re: CORRECTIVE ACTION PLAN – 2022-2023 EXTRA CLASSROOM AUDIT

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We are in receipt of the Geneva City School District's Extra Classroom Activity Funds Financial Report for the school year ended June 30, 2023, as prepared by Raymond F. Wager, CPA, PC., a Division of Mengel, Metzger & Barr. Please accept this as the Geneva City School District Audit Response and Corrective Action Plan. The Asst. Supt. for Business and Finance is responsible for the implementation of the plan.

**PRIOR YEAR DEFICIENCIES PENDING CORRECTIVE ACTION:**

As a general response to all deficiencies, the audit findings will be shared with Faculty Advisors who will be responsible to share these with their student treasurers. In turn, they will implement changes in their organization's practices to comply with the audit findings. The district will support this process through trainings that will be mandated for the Extraclassroom treasurers, advisors, and student officers.

**General**

**1. Recommendation – Student Maintained Records**

Student Treasurers, together with Faculty Advisors should maintain a separate set of financial records for their organization. In addition, these records should be compared with those maintained by the Central Treasurer monthly to determine their accuracy.

**Response**

A reminder will be sent to all extra classroom faculty advisors to check on the status of their separate financial records. In addition, these records will be compared to the Central Treasurer's monthly. **Expected date of Implementation: 1/31/2024.**

**2. Recommendation – Sales Tax**

Sales tax was paid on the yearbook invoices for the Middle School instead of being remitted on gross yearbook sales.

**Response**

The district will work with the new Middle School Central Treasurer to understand and comply with the NYS Sales Tax Law and will issue a resale certificate to vendors when purchasing items intended for resale and to remit the sales tax on the gross receipts from the sale. **Expected Date of Implementation: 1/31/2024.**

**3. Profit & Loss Statements**

It was determined that a profit & loss statement was not prepared for any Middle School clubs during the 2022-23 fiscal year. In addition, a profit & loss statement for the High School Student Council was not signed by the student treasurer.

**Response**

The district agrees that both the student treasurer and faculty advisor should prepare a profit & loss statement for each fundraising event and all documents will be signed properly. The district will send a reminder to all advisors to remind them that along with the student treasurer a profit & loss statement needs to be completed with every fundraising event. **Expected Date of Implementation: 1/31/2024.**

**4. Disbursements**

It was revealed that there were one instances in the High School Masterminds-Quiz Bowl, one instance in High School Seneca SAGA, one instance in Middle School Chess Club, one instance in Middle School Nature Club, one instance in Middle School PBIS/PAWS and one instance in the Middle School Student Council where the payment order was missing one of the three required signatures.

**Response**

A reminder will be sent to faculty advisors, central treasurers, and principals to ensure disbursements are not processed without the three required signatures. **Expected Date of Implementation – 1/31/2024.**

**Receipts:**

It was revealed that there were one instances in the High School Student Council and one instance in the High School Class of 2024 in which deposits were not made timely.

**Response**

*Imagine • Believe • Achieve*

*Geneva High School*

*Geneva Middle School*

*North Street School*

*West Street School*

We take the safeguarding of cash very seriously. All advisors and student treasurers will be reminded to turn in any funds collected daily. **Expected date of Implementation: 1/31/2024.**

**Current Year Findings:**

**Donation/ Gift Cards:**

It was determined that there was one instance in Middle School National Junior Honor Society and one instance in the Middle School PBIS/PAWS where donations were made, or gift cards were purchased without meeting minutes indicating approval by club members. In addition, there was one instance in the Middle School PBIS/PAWS where gift cards were purchased, however, there was no indication of who the gift cards were given to.

**Response**

A reminder will be sent to all faculty advisors that club minutes are required to support purchases and that any gift cards need to be supported with receiving signatures from the recipients. In addition, all faculty members and central treasurers will be given the NYSED Safeguarding, Accounting, and Auditing of Extra Classroom Activity Funds manual. **Expected date of Implementation: 1/31/2024.**