



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

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

Date: January 2, 2025

Re: CORRECTIVE ACTION PLAN – 2023-2024 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, 2024, 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 Extra classroom treasurers, advisors, and student officers.

**General**

**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: 1/31/2025.**

**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: 1/31/2025.**

**Receipts:**

During the course of our examination, it was noted one instance each in the High School Drama Club, High School Class of 2025, and the High School Class of 2024 in which deposits were not made timely.

**Response**

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: 1/31/2025.**

**Current Year Findings:****Disbursements:**

Our examination revealed that the High School Class of 2027 was missing a receipt from purchases for the student store. In addition, one payment order was missing from the High School Drama Club.

**Response**

A reminder will be sent to all faculty advisors and the High School Central Treasurer that no payments will be processed without proper documentation. 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: 1/31/2025.**

**Recommendation – Student Maintained Records**

Our interview with the Middle School Central Treasurer revealed that there is no process in place to reconcile the student-maintained records with the Central Treasurer's records.

**Response**

A reminder will be sent to all extra classroom faculty advisors and central treasurers that the club records will be compared to the Central Treasurer's monthly reconciliation.

**Expected date of Implementation: 1/31/2025.**

**Profit & Loss Statements**

Our examination revealed that a profit and loss statement was not prepared for the High School Class of 2025 (Chicken BBQ), the High School Drama Club (Ludas Play), and the High School Hispanic Club (Empanadillas).

**Response**

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: 1/31/2025.**