There was one finding by the Independent Audit Firm, Buffamante, Whipple, Buttafaro, P.C. during the 2023-24 Independent Audit for the Extraclassroom Activity Fund. The Corrective Action Plan is provided below:

Point of Sale Records

Auditor's Recommendation: We noted several instances where the receipt of cash lacked point of sale records. Each cash receipt received by the central treasurer should be accompanied by supporting documentation which reconciles cash received to participation times rates/fees. Due to the lack of point of sale records, cash receipts are not adequate to permit the application of the necessary auditing procedures to indicate whether receipts were recorded. We recommend that point of sale records be filled out in detail or an appropriate summary be attached by the student treasurer or teacher advisor, and be verified or reviewed by the central treasurer.

District response: "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds" will be provided to the teacher advisors and central treasurers. They can refer to this guidance and use the templates provided as supporting documentation for cash receipts collected. Additionally, the District is working to create a JPS Extraclassroom manual.

Anticipated Completion Date: June 30, 2025

Person(s) Responsible for Implementation: TBD, Extraclassroom Advisor, and Brittnay Spry, Assistant Superintendent of Finance and Operations