

White Plains City School District

Risk Assessment Update Report

December 3, 2024



Risk Assessment Update Report

To the Board of Education and Audit Committee
White Plains City School District
White Plains, New York

We have performed the annual risk assessment update for White Plains City School District (District) as required by Chapter 263 of the laws of New York, 2005 and as per our agreement of July 1, 2024.

This engagement is in accordance with auditing standards generally accepted in the United States of America and the applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, or the *International Standards for the Professional Practice of Internal Audit* issued by the Institute for Internal Auditors. We have also considered the guidelines promulgated by the New York State Education Department in connection with such risk assessments.

Specifically, we performed the following:

- Reviewed our understanding of the critical business processes of the District.
- Identified the key risks based on our understanding of these business processes.
- Identified the stated controls that are currently in place to address those risks.

These procedures were accomplished by interviewing District management, as well as accounting and other departmental personnel to determine the flow of accounting information and controls placed in operation. The scope of our engagement did not include testing the operating effectiveness of such controls.

Our procedures were not designed to express an opinion on the internal controls of the District, and we do not express such an opinion. Additionally, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of an evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our engagement, especially the Business Office personnel.

This report is intended solely for the use and information of the Board of Education (Board), Audit Committee, and the management of the District, and is not intended to be and should not be used by anyone other than these specified parties.

Cullen & Danowski, LLP
December 3, 2024

WHITE PLAINS CITY SCHOOL DISTRICT

Introduction

December 3, 2024

Chapter 263 of the Laws of New York, 2005 requires most school districts to create an internal audit function. The creation of this function requires districts to engage either a qualified audit firm or an individual to make an initial risk assessment of the design of the District's internal controls; annually update this assessment; and, periodically test these controls for operational effectiveness and efficiency. This report addresses the second requirement, which is an annual risk assessment update.

Internal controls are the checks and balances over the various processes or functions that comprise the operations of a district. One key element in any internal control system is the concept of **segregation of duties**. This concept ensures that one person cannot execute a transaction without at least one other individual checking his or her work. Of course, where segregation of duties is not feasible, the district can employ compensating controls.

Nevertheless, there are some important concepts that should be understood when reviewing internal controls. These concepts are:

- An internal control system is designed to provide reasonable but not absolute assurance in safeguarding the assets of the District.
- The concept of reasonable assurance recognizes that the cost of the internal control should not exceed the benefits derived.
- There are inherent limitations that should be recognized when considering the potential effectiveness of any internal control system, e.g., errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. More importantly, it is **collusion** that poses the greatest threat to any internal control system. If two employees collude in order to circumvent the controls set up by the District, they could perpetrate fraud.

The initial risk assessment required the internal auditor to obtain an understanding of both the inherent and control risks associated with the various functions within the District. The risk assessment update requires the internal auditor to identify the changes in procedures, policies, personnel, and systems that may have an impact on these risks and possibly alter the initial risk assessment's level of control risk.

Control risk measures the adequacy of internal controls designed to mitigate the inherent risk within the process. In this engagement, we have assessed the control risk based upon our interview process. The testing of the controls, which is performed during the detailed testwork, could support the lowering of the initial control risk assessment associated with individual processes and sub-functions.

We have organized this report into the following two sections:

The first section is a risk assessment table. In this table, we identify the processes or functions that we have reviewed. This table includes our assessment of the control risk associated with each process. There are two control risk columns to reflect the prior year's risk assessment level and the current year's risk assessment level based on the results of the risk assessment update as well as the detailed test work performed for selected processes. **Since the testing of controls has not been done for all processes, it is important to note that this table should not be viewed as the final assessment of the District's control environment.** The Risk Assessment Table also includes our suggestions for processes to be tested during the coming year. However, the decision of which processes to review in detail is at the discretion of the Audit Committee.

WHITE PLAINS CITY SCHOOL DISTRICT

Introduction (Continued)

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The second section of this report consists of any changes from the prior year’s risk assessment related to key policies, procedures, and/or controls of the functions we reviewed. Also included in this section are any new recommendations and the status of any prior year recommendations (note that this text is in *italics*), for areas of potential improvement in the District’s internal controls or operations. The status of prior year recommendations from the following reports was addressed in this year’s risk assessment:

Report Type	Issue Date	Area(s)
Risk Assessment (RA)	December 18, 2023	District-wide
Detailed Testing (DT)	September 5, 2023	Special Education (Financial Operations)

***Note:** the Detailed Testing Report dated May 6, 2024 related to the employee benefits was recently issued and those recommendations will be included in the next years’ 2024-25 Risk Assessment Report.*

The changes and recommendations have been considered in the assessment of the level of control risk. Some of the recommendations may require a reassignment of personnel duties within the District and/or a financial investment. However, any improvement of controls should be done after a careful cost-benefit analysis.

Corrective Action Plan

Commissioner of Education Regulation §170.12(e)(4) requires that a corrective action plan (CAP), approved by the Board, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

The District should submit the CAP along with the respective Internal Audit Report via the NYSED portal system.

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Risk Assessment Table

December 3, 2024

(L=Low, M=Moderate, H=High)

Business Process Area	Date of Detailed Testing*	Control Risk			Proposed Detailed Testing
		Prior Year	Current Year		
Governance and Planning					
Governance & Control Environment		M	M		
Budget Development, Administration, and Fund Balance Management	10/30/2020 - OSC	M	M		
Accounting and Reporting					
Financial Accounting and Reporting	06/30/2018 - PA	M	M		
Auditing		M	M		
Revenue and Cash Management					
Revenue Management		M	M		
Billings	06/30/2018 - PA	M	M		
Collections and Posting of Receipts		M	M		
Cash and Investments Management		M	M		
Bank Reconciliations		M	M		
Payroll	06/30/2017 - PA				
Payroll Accounting and Reporting		M	M		
Tax Filings and Reconciliations		M	M		
Payroll Distribution		M	M		
Human Resources	06/30/2017 - PA				✓
Employment Recruitment and Hiring		M	M		
Employee Administration and Separation		M	M		
Employee Attendance		M	M		
Processing of Information to Payroll			H	H	
Benefits	06/30/2020 - PA				
Administration	05/06/24		H	H	
Payments and Cost Sharing	05/06/24		H	H	
Purchasing and Related Expenditures	06/30/2021 - PA				
Purchasing System and Process		M	M		
Payment Process		M	M		
Credit Cards		M	M		
Grants and Special Education	2024-25 - CR				
Grants Processing/Monitoring / Aid	06/30/2014 - PA	M	M		
Special Education (Financial Operations)	09/05/23	M	M		
Billings to Other School Districts	09/05/23	M	M		

* Indicates the issuance date of a detailed testing report for that area. OSC – Office of the State Comptroller’s Report, PA – Prior Auditor’s Report, and CR – Consultant Review.

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Risk Assessment Table (Continued)**

December 3, 2024

(L=Low, M=Moderate, H=High)

Business Process Area	Date of Detailed Testing*	Control Risk				Proposed Detailed Testing
		Prior Year		Current Year		
Facilities and Capital Projects	07/31/2022 - CR					
Facilities Maintenance & Operations	06/30/2013 - PA	M		M		
Facilities Usage	06/30/2016 - PA	M		M		
Capital Projects		M		M		
Capital Assets and Inventory						
Acquisition and Disposal		M		M		
Maintenance and Inventories		M		M		
School Food Service	06/30/2019 - PA 12/22/2020 - CR					
Sales Cycle and System		M		M		
Purchasing and Inventory		M		M		
Federal and State Reimbursements		M		M		
Free and Reduced Lunch		M		M		
Extraclassroom Activity Funds	06/30/2010 - PA					
General Controls and Administration		M		M		
Cash Receipts			H		H	
Cash Disbursements		M		M		
Information Technology	04/28/2022 - PA					
Governance		M		M		
Network Security		M		M		
Financial Application Security		M		M		
Disaster Recovery		M		M		
Student Related Data and Services						
Student Attendance Data		M		M		
Student Performance Data		M		M		
Student Transportation	05/06/2024 - CR	M		M		
Student Safety and Security		M		M		

* Indicates the issuance date of a detailed testing report for that area. OSC – Office of the State Comptroller’s Report, PA – Prior Auditor’s Report, and CR – Consultant Review.

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**KEY CHANGES FROM THE PRIOR YEAR'S RISK ASSESSMENT RELATED TO POLICIES, PROCEDURES
AND/OR CONTROLS**

Governance and Planning

- There are two new Board members since the prior year, who joined the Board effective July 1, 2024. In addition, there were employee changes in key roles including the Director of Management & Information Systems, Director of School Facilities & Operations, and Rochambeau High School Principal.
- The District continues to have an active Audit Committee that meets with the auditors and the District prepares the Board-approved Corrective Action Plans as required per the Commissioner of Education Regulation §170.12(e)(4).
- The District was compliant with the New York State Department of Labor (NYSDOL) expansion of the Workplace Violence Prevention Law (Section 27-b of Labor Law) to elementary and secondary public education facilities. We found that the District completed the required workplace violence policy statement, a workplace risk evaluation, and a workplace violence prevention program.

Accounting and Reporting

- The General Fund operated at a surplus for the year ended June 30, 2024, which increased the total General Fund's fund balance from \$110,539,826 to \$135,055,371.
- The District's budget for the 2023-24 year included an Accountant position in the Accounting Office that was filled during the fall of 2023.
- The Accounting Office still includes two vacant positions: one in accounting and one in payroll.

Human Resources

- The Human Resources (HR) Department had the resignation of an Office Assistant II and currently hired a temporary clerical person until the District can fill this vacancy based on potential civil service candidates.

Benefits

- Refer to the Cullen & Danowski's *Internal Audit Report on Detailed Testing*, dated May 6, 2024, related to employee benefits for information about the detailed review of this area.

Grants and Special Education

- The District engaged a consulting firm, Public Consulting Group (PCG), to perform a comprehensive review of special education to identify ways to improve programs and processes and to provide technical assistance to improve academic achievement and functional outcomes for students with disabilities.
- The District was active with addressing recommendations in the Cullen & Danowski's *Internal Audit Report on Detailed Testing*, dated May 6, 2024, related to the financial operations of special education as noted below.

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Purchasing and Related Expenditures

- The District has revised the handling of some additional contracts that are now in place for the full renewable period (e.g., two years, three years, four years, etc.) rather than being reissued annually, which reduces administrative time and paperwork.

Facilities and Capital Projects

- The District has continued the various projects during the 2023-24 year related to the bond vote and capital reserve authorization approved by the voters on May 17, 2022. The projects included ventilation, filtration, and air conditioning; High School track replacement; and several renovations, improvements, and educational program space at school buildings. The funding included federal and state grants of \$13.65M; use of the 2019 Capital Reserve Funds of \$12.65M and \$11.4M; the 2022-23 General Fund operations budget of \$1.5M; and authorization to issue Serial Bonds of \$60M.
- The District is in the process of upgrading the building management system (BMS) to replace the outdated program using the same manufacturer.

School Food Service

- The Food Service Fund operated at a deficit of (\$9,022) for the year ended June 30, 2024, which decreased the total fund balance from \$2,516,545 to \$2,507,523. The assigned fund balance amount of \$2,440,595 exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b). We found that the District had a plan to reduce this fund balance to an amount below the three-month allowable level. In addition, the USDA recently approved an increase to the fund balance limitation to a six-month average expenditure level by federal regulations 7CFR Part 210.14(b) effective July 1, 2024.

Extraclassroom Activity Funds

- The Business Office has enhanced the record keeping of the extraclassroom activities by setting up these accounts on the nVision system, resulting in efficiencies and improved reporting capabilities.
- The High School has improved controls related to cash receipts by setting up a secure drop box outside of the Central Treasurer's office with access restricted to employees with ID cards. The clubs can deposit their collections in the drop box instead of holding the receipts until the Central Treasurer is available.

Information Technology (IT)

- The IT department is planning to move to a new district-wide IP (internet protocol) phone system, Cisco web-X calling platform, during the 2024-25 year. The new system will be integrated with the District's other systems including alarms, doors, and communications.
- The District uses an outdated communications program called K12 Alerts and plans to replace it with a more robust program for the 2025-26 year. This initiative will include demos of potential programs, as well as running the selected program in parallel with K12 Alerts prior to going live in July 2025.
- The IT Department updated the web-filtering, virus protection, and email traffic monitoring programs with the latest, most recent versions.
- The District continues to perform key IT control activities including penetration tests, simulated phishing campaigns, and staff training.

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Student Related Data and Services

- The District contracted with a consultancy firm, On the Bus, to complete a transportation study to evaluate the safety and efficiency of the transportation services being provided to the District. Their report was issued May 6, 2024 and covered key areas including contracts, ridership, efficient routing, cost savings, school site safety, contractor's fleets, school bus parking, contractor's practices, and recommendations.
- The District continued with enhancements related to its safety and security infrastructure including upgraded surveillance cameras with new models as these devices need to be replaced, enhanced access controls for interior doors at the High School, and new lockdown systems.

CURRENT OBSERVATIONS AND RECOMMENDATIONS

Human Resources / Information Technology (IT)

1. User Accounts – Systems and Programs

Risk Assessment Update – 2024

We found that the District process to communicate staff hirings and separations to the IT Department is to use the K12 Informed program. The IT Department also utilizes the Tools4ever software to systematically activate or inactivate user accounts within the District Network (i.e., Active Directory) based on data entered into the nVision system by the HR Department. However, there is a lack of a streamlined process to inform other departments about staff changes and we were informed there are instances where the user account changes were not processed timely in these other programs (e.g., Frontline Special Education; nVision; Infinite Campus; etc.) where those system administrators work in departments outside of the IT department. In addition, we understand that employee changes related to positions or transfers are not always communicated or captured by the Tools4ever software.

We recommend that the District strengthen procedures to ensure user accounts in all systems and programs are activated, revised, or inactivated timely when an employee is hired, transfers, changes positions, or separates from the District. We suggest developing a formal process where the HR Department notifies the system administrators timely of all staff changes (i.e., new hires, transfers, and separations) via a systematic process or software program.

Information Technology (IT)

2. IT Training and Phishing Campaigns

Risk Assessment Update – 2024

We found that the District requires all staff to complete training courses related to safe internet use that includes awareness of phishing scams and Education Law 2D. However, there is opportunity for improvement regarding training and simulated phishing campaigns because they could be more robust, engaging, and frequent.

We recommend that the IT Department investigate potential software programs and vendors that provide more robust and engaging options for staff training and phishing campaigns. We also recommend that the District increase the frequency of the simulated phishing campaigns to enhance IT protocols.

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STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (OPEN ITEMS)

HUMAN RESOURCES

3. Employee Administration – Assessment of Staff Duties

Initial Risk Assessment – 2022

We recommended that the District perform an assessment of the Human Resources (HR) Department to determine if the staff roles and responsibilities are appropriate to ensure the accuracy of the data and timeliness of information.

Risk Assessment Update 2023

We found that the District had been assessing the staff roles and responsibilities of the staff in the HR Department. We recommended that the District continue these efforts with the goal of ensuring the accuracy of the data and timeliness of information, since there continues to be instances when data is incorrect, incomplete, or data is not sent timely to the Payroll Department. It is critical that data be entered and updated timely and accurately to ensure that the employees are paid the correct amount.

Risk Assessment Update 2024

We note that the District still needs to assess the staff roles and responsibilities of the staff in the HR Department. We found that there are still instances when data is incorrect, incomplete, or not sent timely to the Payroll Department.

4. Employee Administration – Professional Development

Initial Risk Assessment – 2022

We recommended that the District consider assigning the oversight and tasks related to the Professional Development and Annual Professional Performance Review (APPR) activities to the Curriculum and Instruction Department, where these responsibilities are usually managed at other school districts.

Risk Assessment Update 2023

We noted that the District was in the process of evaluating the time and staffing resources currently allocated to managing Professional Development and APPR, and considering the assignment of these duties to remain in the HR Department or transfer to the Curriculum and Instruction Department.

Risk Assessment Update 2024

We found that the District still needs to address this recommendation.

5. Employee Attendance – Attendance Imports into nVision

Initial Risk Assessment – 2022

We recommended that the District assess the policies and procedures related to the staff attendance protocols that includes optimizing the process by utilizing import files to update the nVision system with absence data from the Absence Management system. This would enhance efficiencies by eliminating the current manual processes.

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Risk Assessment Update 2023

We found that the HR Department and Information Technology Office still needed to complete the evaluation of the current policies and procedures to develop a more efficient process to utilize the capabilities of the District's software to submit this data electronically from the building and department level.

Risk Assessment Update 2024

We note that the District still needs to address this recommendation.

SPECIAL EDUCATION (FINANCIAL OPERATIONS)

6. Assess the Financial Activities and Consider a New Position

Detailed Testing – 2023

We recommended that the District assess the financial activities where the District may consider setting up a new position with the employee being assigned duties to manage the financial activities including purchasing, disbursements, state reports, billings, etc. that cross over between the Department and the Business Office. This assessment should include a review of the Special Education Department (Department) employees' responsibilities and potentially realigning these duties.

Risk Assessment Update – 2024

We note that the Department has decided not to set up a new position and the Department employees' responsibilities have remained the same with no additional staff or realignment of duties. We recommend that the District reevaluate this recommendation based on the results of the Department's operations after the 2024-25 year.

STATUS OF PRIOR OBSERVATIONS AND RECOMMENDATIONS (CLOSED ITEMS)

PAYROLL AND HUMAN RESOURCES

Overtime

Risk Assessment Update – 2023

We recommended that the District improve the procedures related to overtime by formalizing the administration of overtime by including the criteria in a Board Policy, bargaining unit contracts and/or District protocols to establish consistent and standard protocols. We understood that the District was addressing the overtime processes with the goal of formalizing this item during the 2023-24 year.

Risk Assessment Update – 2024 (This item is now closed)

We found that the Assistant Superintendent for Business and Operations worked with the HR Department, the Payroll Department, and the District's legal counsel to improve the procedures related to overtime by formalizing the administration of this activity, creating a new Board Policy, and establishing consistent and standard protocols. In addition, all overtime is now being entered into the TimePiece program that is linked to the nVision system.

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SPECIAL EDUCATION (FINANCIAL OPERATIONS)

Purchase Orders (PO) – Strengthen Preparation and Monitoring

Detailed Testing – 2023

We recommended that the District strengthen the preparation and monitoring of the POs to minimize the potential changes resulting in budget transfers and increases or decreases to POs. We recommended that the Department enhance their analysis of the purchasing activities to improve the accuracy of the budget codes and strengthen the forecasting, projections related to vendors including service providers, contractors, investigators, and placements to reduce the number of PO increases/decreases and budget transfers.

Risk Assessment Update – 2024 (This item is now closed)

We note that the District has strengthened the preparation and monitoring of the POs to minimize the potential changes resulting in budget transfers and increases or decreases to POs. The Department is utilizing spreadsheets that include the actual and budget amounts for each significant budget account code and reviewing them in November, January, and March to adjust projections, as necessary.

Create POs Timely

Detailed Testing – 2023

We recommended that the District develop procedures to ensure compliance with creating POs timely to avoid instances when the PO is set up after the Department receives goods or services from a vendor or provider, which is known as a confirming PO. This would include setting up a PO at the time students are placed at other districts.

Risk Assessment Update – 2024 (This item is now closed)

We note that the Department has developed procedures to improve compliance with creating POs timely.

PO Increases/Decreases Forms – Improve Procedures

Detailed Testing – 2023

We recommended that the District improve procedures related to the PO increases/decreases forms by including more details in the description section to explain the reason for the change. We also recommended that the Department maintain copies of these forms in their records for future reference.

Risk Assessment Update – 2024 (This item is now closed)

We note that the Department improved procedures to include more details and maintain copies as recommended.

Date Stamp All Vendor Invoices – Establish Process

Detailed Testing – 2023

We recommended that the District establish a consistent process to date stamp all vendor invoices when they are received by the Department. This would identify instances when there are delays on the part of the vendor

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when sending their invoice (e.g., 30 days after the invoice date) and facilitate the monitoring of vendor payments to ensure these disbursements are processed timely in accordance with good business practices.

Risk Assessment Update – 2024 (This item is now closed)

We note that the Department date stamps all vendor invoices upon receipt to identify any delays by the vendor.

Frontline Special Education Management User Accounts – Strengthen Procedures

Detailed Testing – 2023

We recommended that the District strengthen procedures related to the Frontline Special Education Management (IEP Direct) user accounts by setting up a user account for the Business Office with view-only access to obtain data of students who are Medicaid eligible for state reporting to facilitate the filing of state aid.

Risk Assessment Update – 2024 (This item is now closed)

We note that the District has set up a user account for the Business Office to have view-only access as recommended.

Improve Timeliness of Processing Invoices for Non-Public Parentally Placed Students

Detailed Testing – 2023

We recommended that the District review the procedures to potentially improve the timeliness of processing the invoices related to the non-public parentally placed students for Special Education services. We recommended that the District assess the process to identify options to prepare and send these bills related to services provided during the school year to the other school districts by December following the billable year. This would increase the timeframe for the District to receive the collections from the other school districts within the subsequent year rather than potentially going into the second fiscal year.

Risk Assessment Update – 2024 (This item is now closed)

We note that the District has enhanced the procedures to improve the timeliness of processing the invoices related to the non-public parentally placed students for Special Education services. This includes utilizing a spreadsheet and the Frontline Special Education Management program to monitor these students and their attendance.

EXTRACLASSROOM ACTIVITY FUNDS

General Controls and Administration – Enhance Operations

Initial Risk Assessment – 2022

We recommended that the District continue with efforts to further enhance the extraclassroom activities to ensure compliance with the Board policies, District protocols and NYSED requirements. This includes the establishment of procedures to ensure the following:

- a) All accounts are bona-fide clubs (i.e., students are involved)
- b) Standard forms include the appropriate signatures (i.e., student treasurer, club advisor, etc.)

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- c) Proper signatures are obtained on all forms before processing receipts or payments
- d) Receipts are properly supported to validate the deposit amount including profit and loss statements
- e) Balances in the club accounts are reasonable at the end of the school year
- f) Clubs maintain ledgers and they are compared to the Central Treasurer's records.

Risk Assessment Update 2023

We note that the Business Office has been working with the administration to provide appropriate training to the new administrators and central treasurers. In addition, the District has standardized forms and procedures to be used in each of the buildings and updated the Board's Policy on Extraclassroom Activity Fund, which has been submitted to the Policy Committee for the first reading. However, we found that the District still needs to implement the following items from above based on our interviews, feedback from staff and review of the financial statements:

- c) Proper signatures are obtained on all forms before processing receipts or payments – mainly at the Eastview Middle School
- e) Balances in the club accounts are reasonable at the end of the school year – review of the June 30, 2023 financial statements noted there were 9 accounts with balances exceeding \$10,000 (6 at the High School and 3 at the Highlands Middle School); we recommended that the District establish procedures to routinely monitor the balances in the club accounts to identify significant amounts (e.g., over \$10,000) and to develop a plan for reducing the high balance in the club account as necessary
- f) Clubs maintain ledgers and they are compared to the Central Treasurer's records – the District still needed to develop procedures to ensure clubs are maintaining their own ledgers and comparing to the Central Treasurer's records.

Risk Assessment Update 2024 (This item is now closed)

We note that the Business Office has provided training and assistance for the central treasurers and administrators on best practices related to Extraclassroom Activity Funds that covered items c, e, and f above:

- *Procedures to ensure that forms are prepared and signed as required, particularly at Eastview Middle School to reinforce the requirement to obtain proper signatures*
- *Routinely monitor the balances in the club accounts to identify significant amounts and to develop a plan for reducing the high balance in the club account as necessary*
- *Procedures to ensure clubs are maintaining their own ledgers and comparing to the Central Treasurer's records and be reinforced with Administrators at these schools.*

