

CORRECTIVE ACTION PLAN (CAP) TO FISCAL YEAR END JUNE 30, 2021
CURRENT YEAR FINDINGS AND RECOMMENDATIONS

EXTRACLASSROOM ACCOUNTS

During our current year audit, we noted the District was carrying old outstanding checks for more than one year on the monthly bank reconciliations in the High School extra classroom account.

We recommend that all outstanding checks be reviewed on a regular basis and that older items get investigated and removed from the bank reconciliations and the accounting records adjusted accordingly.

CAP: The outstanding checks were voided as of August 31, 2021. To ensure this does not happen again, the business office continues to work closely with the treasurers of the high school and middle school extraclassroom accounts so that proper procedures are followed. Additionally, the "Safeguarding, Accounting and Auditing of Extra classroom Activity Funds" booklet is distributed annually as a guide for proper accounting procedures required by the State Education Department.

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