

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

EXTRACLASSROOM ACCOUNTS

The District has established extra classroom activity accounts to maintain student activities and funds. The New York State Education Department has published guidelines governing the proper procedures and policies governing the extra classroom accounts and transactions. During our audit of the District's extra classroom activity accounts, we noted the following:

- Four out of ten invoices in the Middle School had no sales tax payment.
- One out of ten cash disbursements in the High School did not have sufficient documentation.
- One out of ten cash receipts in the High School tested did not have sufficient documentation for cash receipts.
- Class of 2018 in the High School ended the 2018 fiscal year with a negative balance. We noted that a donation was made after year end to fund the deficit.

We recommend the District review the extra classroom accounts to improve the procedures for the extra classroom accounts. We also recommend training of the extra classroom treasurer and advisors of the proper procedures required by the State of Education Department.

Corrective Action

The district will continue to share the audit reports and recommendations to the extra-classroom treasurer and building administration. In addition, all extra-classroom advisors will receive training from the internal auditing firm. The training will go over these findings in particular. We will continue to educate and monitor the accounts on a quarterly basis.