



Sweet Home Central School District of Amherst and Tonawanda

Business Office
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Donald Feldmann,
Asst. Superintendent for Finance & Plant Services

Sweet Home Central School District CORRECTIVE ACTION PLAN Management Letter Comments YEAR ENDED JUNE 30, 2025

November 11, 2025

This Corrective Action Plan is in response to the recommendations made in the external audit report dated October 9, 2025 for the Sweet Home Central School District.

Verification of Balance for Disbursements – Extraclassroom Activity Funds

1. **Observation** – Auditor noted that of the twenty-five (25) disbursements selected for testing, four (4) disbursements did not have the verification of balance section completed on the payment order form.

Corrective Actions Taken and Planned:

The District acknowledges the auditor's observation that, of the twenty-five (25) disbursements selected for testing, four (4) payment order forms did not have the "Verification of Balance" section completed. The District recognizes the importance of maintaining complete and accurate documentation to ensure the integrity of its financial controls and compliance with established fiscal procedures.

As a result of the finding, the Business Office will implement a secondary review process whereby a monthly sample of payment order forms will be examined to verify that all required sections, including the "Verification of Balance," have been properly completed. Any deficiencies identified during this review will be promptly corrected and discussed with the responsible staff member to prevent recurrence. Through these corrective measures, the District will strengthen internal controls over disbursement processing and ensure continued compliance with applicable New York State regulations and audit standards.

Corrective Action implemented: November 19, 2025

Elementary Level Extraclassroom Funds – Extraclassroom Activity Funds

1. **Observation** – Auditor noted that there are elementary level Extraclassroom clubs. The GL Library Helpers and GL Phys Ed Club had balances of \$2 and 1,610, respectively, as of June 30, 2025. In the Safeguarding, Accounting and Auditing of Extraclassroom Activities Funds manual,

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section 172.2, Regulation of Activities and Moneys, it states “the Board of Education of each school district, having a population of less than one million and an education program beyond the 6th grade, shall make rules and regulations for the establishment, conduct, operation, and maintenance of Extraclassroom activities and for the safeguarding, accounting and audit of all moneys received.”

Corrective Actions Taken and Planned:

The District acknowledges the auditor’s finding regarding elementary-level Extraclassroom clubs and the associated balances as of June 30, 2025. In accordance with Section 172.2 of the *Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds* manual, which requires that Extraclassroom activities be conducted by students in grades beyond the sixth grade, the District will revise its current practices to ensure alignment with the intent of the regulation. Following the recommendation, Extraclassroom clubs will be maintained by fifth-grade students under the supervision of faculty advisors, with close oversight from building and district administrators. While fifth-grade students are still at the elementary level, this structure provides an educational transition into the responsibilities expected at the secondary level, fostering leadership and accountability consistent with the spirit of Section 172.2.

Corrective Action implemented: November 19, 2025