



Letchworth Central School District

5550 School Road ~ Gainesville, NY 14066

Todd Campbell
Superintendent
(585) 493-5450

John Novak
Business Admin
(585) 493-5150

Cheryl Wilkolaski
Pupil Personnel Dir
(585) 493-3512

Michelle Bergmann
Dir of Curr & Instr
(585) 493-3513

Rachel Webster
PK-4 Principal
(585) 493-2581

Amy Leone
5-8 Principal
(585) 493-2592

Paul Rogers
9-12 Principal
(585) 493-2571

Tyler King
Asst Principal 5-12
(585) 493-2571

Directory
Auto Attendant
(585) 493-5999

December 8, 2025

NYS Education Department
Office of Audit Services
89 Washington Ave., Room 524 EB
Albany, NY 12234

To Whom It May Concern:

In response to the Extraclassroom Activity Funds Auditors' Findings and Evaluation for the Year Ended June 30, 2025, the following corrective action plan shall be enacted:

1. World Language Club - The High School Principal, Club Advisors and Club Officers will meet to review the club's activities, revenues, expenditures and account balance to ensure the Club's funds are appropriately benefiting current members and then plan any appropriate actions based on the findings.

Anticipated Completion Date: this action will be completed by March 1, 2026.

2. Drama Club - The district contacted the recipient of the duplicate payment, requested a refund, and the funds have been deposited back into the club's student activity account. The advisor and club treasurer will review each Disbursing Order Check Ledger and compare each entry with the corresponding invoice to verify accuracy, properly record the duplicate payment, and document the refund. To ensure that this does not happen again, each check request will be matched to the Disbursing Order Check Ledger and original invoice prior to authorization. The advisor and club treasurer will maintain an updated payment log and will mark all invoices as "Paid" with the check number and date once processed. Monthly reconciliation of the ledger, invoices, receipts, and bank statements will be completed by the advisor and club treasurer.

Anticipated Completion Date: this action will be completed by December 31, 2025.

3. Inactive Clubs - The High School Principal will review the status of the inactive club (National Honor Society Sr. Club) and if future financial transactions are not anticipated, the accounts will be closed in accordance with Board of Education Policy.

Anticipated Completion Date: this action will be completed by March 1, 2026.

Approved by the Board of Education on December 8, 2025.

Sincerely,

D. Todd Campbell
Superintendent of Schools