

DANSVILLE CENTRAL SCHOOL DISTRICT

CORRECTIVE ACTION PLAN FOR

Extraclassroom Activities Funds

For Year Ended June 30, 2025

Prior Year Deficiencies Pending Corrective Action:

Receipts –

Our examination revealed one instance in the National Honor Society where cash receipts were not taken to the bank for deposit in a timely manner.

In an effort to safeguard receipts and maintain accountability and control, we recommend every effort continue to be made in the future to make deposits in a more timely manner.

Corrective Action:

This has been personally discussed with the National Honor Society adviser and the High School Extraclassroom Treasurer. We emphasize this every year as part of our annual training provided to extraclassroom treasurers and is also in our extraclassroom training presentation. The Deputy Superintendent (Thomas Frazier) and District Extraclassroom Treasurer will address this with extraclassroom treasurers at their annual training in December 2025 to ensure cash receipts are taken to the bank for deposit in a timely manner.

Fundraisers –

During the course of our examination, we noted one instance in the Class of 2025 where sales tax was calculated incorrectly for a fundraiser.

We recommend every effort continue to be made to comply with New York State Sales Tax Law.

Corrective Action:

This has been personally discussed with the High School Extraclassroom Treasurer, District Extraclassroom Treasurer, and School Business Administrator. This Extraclassroom Treasurers will review all fundraisers carefully to ensure that sales tax is calculated correctly and that we are compliance with New York State Sales Tax Law. The Deputy Superintendent (Thomas Frazier) and District Extraclassroom Treasurer will address this with extraclassroom treasurers at their annual training in December 2025.

Current Year Deficiencies in Internal Control:

Disbursements –

Our examination revealed one instance in the 7th and 8th Grade Band where the payment request was missing the Chief Faculty Counselor signature.

In an effort to improve internal accounting controls all payment orders should contain each of the three required signatures as a prerequisite to being processed for payment by the Central Treasurer.

Corrective Action:

This has been personally discussed with the 7th and 8th Grade Band adviser and the High School Extraclassroom Treasurer. We emphasize this every year as part of our annual training provided to extraclassroom treasurers and is also in our extraclassroom training presentation. The Deputy Superintendent (Thomas Frazier) and District Extraclassroom Treasurer will address this with extraclassroom treasurers at their annual training in December 2025.

Student Participation –

Our examination revealed that the Student Treasurer for the Elementary School Library was not involved in maintaining a separate set of financial records, counting cash collected by the club, or preparing profit and loss statements for fundraising activity.

We recommend the District develop a plan to enhance student participation in financial record keeping, counting of cash, and preparation of profit and loss statements where applicable.

Corrective Action:

The Elementary Extraclassroom Treasurer was on an extended leave during the 2024-25 school year, which may have contributed to this error not being identified and corrected when it occurred. The Deputy Superintendent is meeting with the Primary and Elementary Principals in December 2025 to discuss this finding. The Deputy Superintendent will also meet with the Librarian to prevent this from happening in the future. The Deputy Superintendent (Thomas Frazier) and District Extraclassroom Treasurer will address this with extraclassroom treasurers at their annual training in December 2025.

Profit and Loss Statements –

During our profit and loss statement testing, we noted one instance in the DHS FBLA where revenues and expenses listed on the profit and loss statement did not clearly trace to the general ledger.

We recommend all transactions listed on profit and loss statements be clearly traceable to the general ledger maintained by the Central Treasurer.

Corrective Action:

The Superintendent and Deputy Superintendent will meet with the adviser for DHS FBLA to gain a clear understanding of why the profit and loss statement does not match the general ledger. The Deputy Superintendent will review the process outlined in the Extraclassroom Activities Procedural Manual with the adviser of FBLA at this meeting. The Deputy Superintendent (Thomas Frazier) and District Extraclassroom Treasurer will address this with extraclassroom treasurers at their annual training in December 2025.

Contact Person:

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