There was one finding by the Independent Audit Firm, Buffamante, Whipple, Buttafaro, P.C. during the 2024-2025 Independent Audit for the Extraclassroom Activity Fund. The Corrective Action Plan is provided below:

Point of Sale Records

Auditor's Recommendation: We noted several instances where the receipt of cash lacked point of sale records. Each cash receipt received by the central treasurer should be accompanied by supporting documentation which reconciles cash received to participation times rates/fees. Due to the lack of point of sale records, cash receipts are not adequate to permit the application of the necessary auditing procedures to indicate whether receipts were recorded. We recommend that point of sale records be filled out in detail or an appropriate summary be attached by the student treasurer or teacher advisor, and be verified or reviewed by the central treasurer.

District response: During the 2024-2025 school year, the District created an additional position that is designated to working with the Extraclassroom Activity Funds and staff. This position is titled the Extraclassroom Compliance Officer and during the 2025-2026 school year, this person will distribute **"**The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds" to all teacher advisors and central treasurers. Teacher advisors and Central Treasurers can refer to this guidance and the Extraclass Compliance Officer to better address the recommendation above.

Anticipated Completion Date: June 30, 2026

Person(s) Responsible for Implementation: Jessica Keefer, Extraclassroom Compliance Officer, and Brittnay Spry, Assistant Superintendent of Finance and Operations