

Corrective Action Plan in Response to Nawrocki Smith LLP
Internal Audit of the Extracurricular Activities HS MS Funds for the 2023-24 school year

Audit Finding	Detailed Finding	Recommendation	Responsible Party	Date Implemented
Inactive Clubs	Seventeen HS Clubs and four MS Clubs were financially inactive for the past two fiscal years.	Review inactive clubs annually and close out inactive clubs by year end.	HS Extracurricular Activity Treasurer & MS Extracurricular Activity Treasurer	July 1, 2024
Missing File Documentation	A random sampling of ten clubs evaluated the completeness of files for the following documents: Club Charter, Annual BoE Approval, Signature Form, Meeting Minutes, Fund Raising Authorization Form & Profit & Loss Statements.	Collect and maintain all required documentation including Club Charter, Annual BoE Approval, Signature Form, Meeting Minutes, Fund Raising Authorization Form & Profit & Loss Statements.	HS Extracurricular Activity Treasurer & MS Extracurricular Activity Treasurer	July 1, 2024
Untimely Cash Receipts	Three cash receipts were not timely deposited.	Timely deposit cash receipts in the Extracurricular Club bank account within ten days	HS Extracurricular Activity Treasurer & MS Extracurricular Activity Treasurer	July 1, 2024
Uncollected Sales Tax	Six disbursements did not include sales tax on the purchases.	Sales tax must be paid on all purchases.	HS Extracurricular Activity Treasurer & MS Extracurricular Activity Treasurer	July 1, 2024
Timely Recording of Financial Activity	There were five instances of untimely check disbursements relative to the invoice date, the check request date and the ledger check date.	The invoice date should be the first date in the sequence followed by the check request date and culminating with the ledger check date.	HS Extracurricular Activity Treasurer & MS Extracurricular Activity Treasurer	July 1, 2024
Outstanding Checks	Multiple outstanding checks were not voided and remain outstanding extending back three years.	Attempt reissuing checks and eventually write off if attempting reissuance if the payee cannot be contacted and subsequently located.	HS Extracurricular Activity Treasurer & MS Extracurricular Activity Treasurer	July 1, 2024