

RED CREEK CENTRAL SCHOOL DISTRICT

PO BOX 190, RED CREEK, NY 13143



TO: Matthew VanOrman, Superintendent
FROM: Danielle DeBiase, School Business Administrator
RE: 2024-2025 Extra-Classroom Audit Corrective Action Plan
DATE: November 13, 2025

Current Year Deficiencies in Internal Control:

Cash Receipts

During the course of our examination, we noted three instances in which there was no date on the club prepared deposit slip, as a result, we were unable to verify the timeliness of the bank deposit. In an effort to maintain accountability and control over receipts, we recommend every effort be made by the club in the future to ensure club deposit slips are dated, in order to monitor the timeliness of bank deposits.

Response

Deposits are made at least once weekly to ensure timeliness. The Central Treasurer is responsible for ensuring that deposit slips are filled out completely before they are sent to the bank for deposit. This was incorporated into the District's annual Extra-Class training, held September 3, 2025, to ensure that all advisors and the Central Treasurer understand the importance of dating all paperwork. Effective November 13, 2025, the District Treasurer will review deposit paperwork before it is brought to the bank to ensure all slips have been properly dated by the Central Treasurer.

Sales Tax

During the course of our examination, we noted four instance where sales tax was not paid on a taxable item purchased not for resale. We recommend sales tax be remitted to New York State for any taxable events or items the clubs are selling. In addition, sales tax should be paid on all taxable purchases per New York State tax guidelines.

Response

Additional training has been provided in this area as of September 3, 2025. The Central Treasurer has been instructed to contact the NYSDOTAF when they are unsure if tax would be applicable. The District Treasurer, effective September 3, 2025, also reviews all individual transactions prior to the quarterly filing of sales tax and makes corrections where necessary.