# NYACK UNION FREE SCHOOL DISTRICT

## Extraclassroom Activity Funds
## Communication of Management Letter Comments
## For the Year Ended June 30, 2023

Bonadio & Co., LLP
Certified Public Accountants

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Certified Public Accountants

October 10, 2023

Susan Yom, Superintendent and
Dr. Grace Chan, Assistant Superintendent for Business
Nyack Union Free School District

In planning and performing our audit of the financial statements of the Nyack Union Free School District (the District) Extraclassroom Activity Funds as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The list that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated October 10, 2023, on the financial statements of the Nyack Union Free School District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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**NYACK UNION FREE SCHOOL DISTRICT**
**EXTRACLASSROOM ACTIVITY FUNDS**
**COMMUNICATION OF MANAGEMENT LETTER COMMENTS**

## 1) EXTRACLASSROOM RECEIPT SUPPORT AND SIGNATURES

### Observation

In our testing of extraclassroom activity receipts, we noted four (4) receipts that did not have sufficient support attached to support the number and amounts of items sold. There were also three (3) instances in which the student treasurer did not sign the receipt form, and one (1) instance where the faculty advisor did not sign the receipt form.

### Recommendation

We recommend that the District implements a process that ensures the requirements set forth in "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds" manual published by the State Education Department are being met. This process should include controls to ensure that all funds received are deposited, adequate support to prove completeness of deposits is maintained, and all appropriate signatures are documented.