

PINE PLAINS CENTRAL SCHOOL DISTRICT

PINE PLAINS, NY 12567-5504

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MEMORANDUM

Date: October 20, 2026
To: Board of Education
From: Laura L Rafferty, Business Official
cc: Dr. Brian Timm, Superintendent
Julia Watson Tomaine, District Clerk
Re: Corrective Action Plan for 25-26 Extra Classroom Activity Fund Annual Audit

CORRECTIVE ACTION PLAN

Response to Management Letter of October 16, 2026

Current Year Memorandum Items

Management Suggestion: Stale-Dated Checks

RBT noted stale dated checks for Extra Classroom Activity Fund. The District should periodically review outstanding checks in the Extra Classroom Activity Fund to identify checks that have remained outstanding for an extended period of time. The District should investigate stale-dated checks to determine whether they remain valid or should be voided and the related amounts restored to the appropriate club or activity account, as applicable. Establishing a formal procedure to review and resolve outstanding checks will help ensure that cash balances are accurately reported and that funds are properly accounted for.

District Response:

The District concurs with this recommendation and recognizes the importance of timely monitoring and resolution of outstanding checks within the Extra Classroom Activity Fund. To strengthen internal controls and ensure the accuracy of reported cash balances, the District will implement a formal review process for outstanding checks.

The Central Treasurer will review the outstanding check register on a quarterly basis and identify checks that have remained uncashed for an extended period of time, generally six months or longer. Stale-dated checks will be investigated to determine whether payment is still due.

Checks determined to be no longer valid will be voided, and the associated funds will be restored to the appropriate club or activity account. If a payment remains due, a replacement check will be issued following review and approval of supporting documentation. Documentation of all investigations, voided checks, and reissued payments will be maintained as part of the Extra Classroom Activity Fund records.

The Business Office will periodically monitor compliance with this procedure to ensure stale-dated checks are resolved in a timely manner and that Extra Classroom Activity Fund balances are accurately stated.

Implementation Date: Immediate

Responsible Officials: Jennifer Lydon, Central Treasurer, Christopher Boyd, Building Principal and Laura Rafferty, School Business Official.