EAST RAMAPO CENTRAL SCHOOL DISTRICT
Report on Extraclassroom Activity Funds
For the Fiscal Year Ended June 30, 2025

TABLE OF CONTENTS

Executive Summary	1
Procedures Performed, Observations, and Recommendations	2 – 8
Corrective Action Plan	8

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We have been engaged by the Board of Education (the "Board") to provide internal audit services to East Ramapo Central School District (the "District") with respect to the internal controls related to the extraclassroom activity funds for the period July 1, 2024 through June 30, 2025.

The objectives of the engagement were to evaluate the efficiency, effectiveness, and compliance of the District's internal controls related to the extraclassroom activity funds with relevant policies, procedures, and regulatory requirements, where applicable.

Our procedures were not designed to express an opinion on internal controls related to the extraclassroom activity funds, and as such, we do not express such an opinion. Our review of the District's extraclassroom activity funds identified areas of strength as well as opportunities for improvement. By implementing the recommended improvements, the District can further enhance the efficiency and effectiveness of its extraclassroom activity funds procedures. The results of our procedures are presented on the following pages.

This report is intended solely for the information and use of the Board, the Audit Committee, and management of the District and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. We are available to discuss this report with the Board or others within the District at your convenience. Our observations and recommendations are directed at the improvement of the system of internal controls and should not be considered a criticism of, or reflection on, any employee of the District.

Very truly yours,

R.S. Abrams & Co., LLP
March 10, 2026

PROCEDURES PERFORMED, OBSERVATIONS, AND RECOMMENDATIONS

AREA: POLICIES AND PROCEDURES

Procedures Performed:

- Reviewed the District's Board-approved policies and related administrative guidance governing extraclassroom activities, student organizations, fundraising activities, and student activity fund management**.**
- Evaluated policies for alignment with applicable New York State laws and regulation**s**, including NYCRR §172, and assessed whether policies establish clear expectations for oversight, financial controls, accountability, and safeguarding of student activity funds**.**
- Assessed whether policies sufficiently define roles and responsibilities at the District and building levels and whether policies provide guidance for monitoring, recordkeeping, and compliance related to extraclassroom activities.

Policies Reviewed:

- Policy #5200 – *Cocurricular and Extracurricular Programs*
- Policy #5210 – *Student Organizations*
- Policy #5251 – *Student Fundraising Activities*
- Policy #5252 – *Student Activities Fund Management*

Observation: Policy #5252 – *Student Activities Fund Management*, is limited in scope and does not articulate specific District-level procedures governing the operation and oversight of student activities funds. Specifically, the policy does not define roles and responsibilities beyond the central treasurer. In addition, the policy does not outline requirements for safeguarding funds, recordkeeping, reconciliation, or periodic review.

Recommendation: The District should update Policy #5252 to provide clearer guidance over the operation and oversight of student activities funds, including defined roles, monitoring responsibilities, and minimum internal control requirements to promote consistency, accountability, and safeguarding of funds.

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AREA: EXTRACLASSROOM CASH RECEIPTS

Procedures Performed:

- Reviewed the District's policies and procedures related to extraclassroom cash receipts.
- Assessed controls related to authorization, documentation, reconciliation processes, and segregation of duties.
- Sampled 20 cash receipt transactions from student activity accounts and reviewed supporting documentation for completeness, accuracy, proper recording, and evidence of required approvals in accordance with established policies and procedures.

Summary of Testing: The table below is a summary of our testing performed by school:

School	Selections Tested	Treasurer's Receipt Provided	Supporting Documentation Provided	Purpose of Receipt Clearly Documented	Student, Faculty Advisor & Central Treasurer Signature Documented
Pomona Middle School	5	Not Evident (5/5)	Not Evident (5/5)	Not Evident (5/5)	Not Evident (5/5)
East Ramapo High School	5	Evident	Not Evident (5/5)	Evident	Not Evident (5/5)
Spring Valley High School	5	Not Evident (5/5)	Not Evident (5/5)	Not Evident (5/5)	Not Evident (5/5)
Chestnut Ridge Middle School	5	Not Evident (5/5)	Not Evident (5/5)	Not Evident (5/5)	Not Evident (5/5)

Legend: Evident = No exception noted Not Evident = Exception noted.

Observation: Based on cash receipt testing performed across four schools, Treasurer's receipts were not consistently prepared to document student activity fund collections. Specifically, Treasurer's receipts were not prepared for all five selections tested at Pomona Middle School, Spring Valley High School, and Chestnut Ridge Middle School.

In addition, supporting documentation was not consistently attached to indicate the purpose of the receipt, and none of the cash deposits reviewed contained evidence of all three required signatures (student treasurer, faculty advisor, and central treasurer).

Recommendation: Management should implement standardized cash receipt procedures requiring completion of Treasurer's receipts for all collections, along with supporting documentation and documented independent review, to reduce the risk of incomplete records, duplicate recording, or misappropriation of student activity funds.

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AREA: EXTRACLASSROOM CASH DISBURSEMENTS

Procedures Performed:

- Reviewed the District's policies and procedures related to extraclassroom cash disbursements.
- Assessed controls related to authorization, documentation, reconciliation processes, and segregation of duties.
- Sampled 20 extraclassroom disbursements to verify that disbursements are properly supported by documentation such as invoices, receipts, or authorization forms, appropriately recorded and evidence of required approvals in accordance with established policies and procedures..

Summary of Testing: The table below is a summary of our testing performed by school:

School	Selections Tested	Purchase Order/Check Request Completed	Supporting Documentation Provided	Signed by Student Treasurer	Signed by Faculty Advisor	Signed by Principal or Central Treasurer
Pomona Middle School	5	Evident	Evident	Not Evident (5/5)	Evident	Evident
East Ramapo High School	5	Evident	Evident	Evident	Evident	Evident
Spring Valley High School	5	Evident	Evident	Evident	Not Evident (5/5)	Not Evident (5/5)
Chestnut Ridge Middle School	5	Evident	Evident	Not Evident (5/5)	Evident	Evident

Legend: Evident = No exception noted Not Evident = Exception noted.

Observation: For Pomona Middle School and Chestnut Ridge Middle School, we noted the purchase order/check request form was not signed for all five disbursements by the student treasurer. For Spring Valley High School, we noted the purchase order/check request form was not signed for all five disbursements by the principal and/or central treasurer.

Recommendation: We recommend that the District standardize cash disbursement documentation across all schools and require that all purchase order and check request forms include required student and administrative approvals prior to payment.

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AREA: CLUB CHARTERS AND BALANCES

Procedures Performed:

- Reviewed the District's policies and procedures related to extraclassroom club charters.
- Obtained an understanding of the process for chartering new clubs or organizations.
- Reviewed annual activity reports for evidence of inactive clubs, negative club balances, and old or unusual clubs.
- Judgmentally selected fourteen club charters for extraclassroom clubs from the high schools, which were specifically chosen due to having unique or unfamiliar names, to determine a club charter or constitution exists and is signed by the appropriate officials.

Summary of Testing: The table below is a summary of our testing performed by school:

School	Month Tested	Inactive Clubs >2 Years	Negative Club Balances	Old or Unusual Clubs Noted
Pomona Middle School	March 2025	None Noted	None Noted	None Noted
East Ramapo High School	June 2025	Evident	None Noted	Evident (8 noted)
Spring Valley High School	June 2025	Evident	None Noted	Evident (6 noted)
Chestnut Ridge Middle School	March 2025	None Noted	None Noted	None Noted
Kakiat Elementary School	March 2025	None Noted	None Noted	None Noted

Legend: Evident = Exception noted None Noted = No exceptions noted.

Observation: For East Ramapo High School, we identified four clubs with no recorded financial activity for a period of two years, some of which maintained a remaining balance. Additionally, at Spring Valley High School, we identified twelve clubs with no recorded financial activity for a period of two years, some of which also carried remaining balances as of June 30, 2025.

Recommendation: We recommend that the District periodically review club activity and formally close inactive clubs or require documented justification to maintain them as active.

Observation: For East Ramapo High School, we identified three clubs established for scholarship purposes.

Recommendation: We recommend that the District review scholarship clubs to ensure funds are timely disbursed for their intended purpose, and that any remaining scholarship balances be excluded from extraclassroom activity funds.

Observation: For Spring Valley High School, we noted that the Class of 2023 and Class of 2024 clubs remained active with an ending balance as of June 30, 2025.

Recommendation: We recommend that the District review graduating class clubs to ensure funds are timely disbursed for their intended purpose, and that any remaining balances be reclassified into an appropriate club.

Observation: We were unable to obtain club charters or supporting Board authorization for the fourteen clubs selected for testing.

Recommendation: We recommend that management ensure all clubs maintain Board approved charters or formal authorization documentation on file.

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AREA: BANK RECONCILIATIONS

Procedures Performed:

- Reviewed the District's policies and procedures related to extraclassroom bank reconciliations.
- Obtained an understanding of the process for reconciling bank statements, including timelines, responsibilities, and documentation requirements.
- Sampled all extraclassroom activity fund bank reconciliations performed for the month of March 31, 2025 and verified documentation is complete, accurate, and maintained on file.
- Evaluated reconciliation reports, supporting schedules, and adjustment records.

- Investigated outstanding items or discrepancies identified during the reconciliation process.

Summary of Testing: The table below is a summary of our testing performed by school:

School	Selections Tested	Outstanding Checks > 1 Year	Bank Reconciliation Prepared By Documented	Bank Reconciliation Reviewed by Documented	Bank Reconciliation Completion Date Documented
Pomona Middle School	1	None Noted	Not Evident (1/1)	Evident	Not Evident (1/1)
East Ramapo High School	2	None Noted	Evident	Not Evident (2/2)	Evident
Spring Valley High School	2	None Noted	Not Evident (2/2)	Not Evident (2/2)	Not Evident (2/2)
Chestnut Ridge Middle School	1	None Noted	Evident	Evident	Not Evident (1/1)
Kakiat Elementary School	1	None Noted	Evident	Evident	Not Evident (1/1)

Legend: Evident = No exception noted Not Evident = Exception noted None Noted = No issues identified

Observation: We noted bank reconciliation practices were not consistently documented across all schools. Documentation did not consistently identify who prepared and who reviewed the bank reconciliations and did not document the date bank reconciliations were completed and reviewed.

Recommendation: We recommend the District standardize bank reconciliation documentation to consistently document preparation, independent review, and completion dates across all schools.

***

AREA: FUNDRAISING

Procedures Performed:

- Reviewed the District's policies and procedures related to extraclassroom fundraising.
- Sampled five extraclassroom activity fundraisers during the 2024-2025 fiscal year and verified that:
    - Fundraising authorization forms were properly completed and approved;

- Fundraising activities were permissible under District policy; and
- Profit and loss statements were prepared for completed fundraisers.

Observation: For the five fundraisers selected for testing, supporting documentation provided was limited to deposit slips. Documentation evidencing fundraiser preapproval and reconciliation of fundraiser proceeds, such as profit and loss statements or other records supporting the completeness of funds raised, was not provided.

Recommendation: We recommend that the District establish procedures requiring formal preapproval of all extraclassroom activity fundraisers and the preparation and retention of complete supporting documentation, including profit and loss statements or equivalent reconciliations of funds raised to deposits.

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CORRECTIVE ACTION PLAN

The District is required to prepare a corrective action plan in response to any findings contained in the internal audit reports. As per Commissioner's Regulations §170.12, a corrective action plan, which has been approved by the Board, should be submitted to the State Education Department within 90 days of the receipt of a final internal audit report.

The approved corrective action plan and a copy of the respective internal audit report should be submitted using the NYSED Business Portal.