



## **JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT**

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TO: Board of Education  
James Froio, Superintendent

FROM: R. J. Hartwell, Assistant Superintendent for Business & Finance

RE: Corrective Action Plan-Extra-classroom Activity 2022-23

DATE: December 6, 2023

In connection with an audit received from Thomas Zuber, CPA of Mengel Metzger Barr & Co., LLP for the audit of the extra-classroom activity statements for the fiscal year ended June 30, 2023 the following *Revised* Corrective Action Plan will be implemented:

### **Receipts:**

Observation: It was noted that there was one instance of the Middle School Honor Society Club in which a deposit was made to the bank account several days after the cash had been received.

Corrective Action Plan: Every effort to make cash deposits to the bank within 24-48 hours will be employed. This plan will be employed **November 20, 2023**.

### **Bank Reconciliations:**

Observation: It was noted that bank reconciliations were prepared on a monthly basis, however, an outstanding check was omitted from the Middle School's June Reconciliation, which caused the bank reconciliation to reflect a different balance than the balance included on the books.

Corrective Action Plan: Future bank reconciliations will not be finalized until all outstanding checks are included. This plan will be employed **November 20, 2023**.

### **Profit and Loss Statements:**

Observation: It was noted that there were two instances in the High School (Class of 2023 and Class of 2024) where a profit and loss statement were not prepared for fund-raising events.

Corrective Action Plan: The profit and loss statements for all student clubs will be prepared by the student treasurer along with the faculty adviser at the close of each fund-

raising event. These statements will be given to the central treasurer to be retained for year-end audit review. This plan will be employed **November 20, 2023**.

**Inactive Clubs:**

Observation: The following clubs were financially inactive during the 2022-2023 fiscal year: High School Honor Society and Teen Library Council.

Corrective Action Plan: The building principals will review active and inactive clubs and take the steps to discontinue inactive clubs after two or more years of inactivity. This action plan will take place by **December 6, 2023** and will be observed throughout each successive school year per the district's Board of Education policy relative to inactive student clubs. Inactive clubs will be dissolved per Board of Education policy.