



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Business Office – 9 North Chappell Street, Jordan, NY 13080
Tel: (315) 689-8500 • Fax: (315) 689-0084 • www.jecsd.org

Mr. R. J. Hartwell

Assistant Superintendent

Business & Finance

(315) 689-8500 x 5114

rjhartwell@jecsd.org

TO: Board of Education
James Froio, Superintendent

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

RE: Corrective Action Plan-Extra-classroom Activity 2023-24

DATE: November 22, 2024

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, 2024 the following Corrective Action Plan will be implemented:

Profit and Loss Statements:

Observation: It was noted that there were two instances in the Middle School (Musical and Yearbook) where a profit and loss statement was 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 **December 31, 2024**.

Inactive Clubs:

Observation: The following clubs were financially inactive during the 2023-2024 fiscal year: High School Honor Society and High School Teen Library Council.

Corrective Action Plan: Inactive clubs will be dissolved per Board of Education Policy 2010. 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 31, 2024** and will be observed throughout each successive school year per the district's Board of Education policy relative to inactive student clubs.

Cash Receipts:

Observation: It was noted that there was one instance in the High School (Class of 2024) where cash receipts were taken home overnight by the Faculty Advisor.

Corrective Action Plan: No cash receipts should be taken home by anyone. Cash receipts will be remitted to the Central Treasurer to hold in the office safe until they can be processed and deposited into the bank. This plan will be employed **November 22, 2024.**

Reconciliations:

Observation: It was noted that there were three instances, two at the High School (Class of 2025 and Class of 2027) and one in the Middle School (Honor Society) where a reconciliation of goods/items sold to cash collected was not available for the auditor's review.

Corrective Action Plan: The student treasurer, along with the help of the faculty advisor, will always prepare a formal reconciliation of cash collected to items/tickets sold for each fundraising activity. This reconciliation will be submitted to the Central Treasurer for both internal and external auditing review. This plan will be employed **November 22, 2024.**

Club Minutes:

Observation: It was noted that there was one instance in the Middle School (Honor Society) where club minutes were not available for auditing review for one student vote authorization.

Corrective Action Plan: All activities involving donations will be voted on by student members and be documented through club minutes. This plan will be employed **December 31, 2024.**

Gift Cards:

Observation: It was noted that there was one instance in the Middle School (Student Council) where gift cards were purchased without an indication of who these gift cards were given to or documentation acknowledging receipt.

Corrective Action Plan: The purchase of gift cards will be supported with meeting minutes as well as recipient acknowledgement that they received said gift cards. This plan will be employed **December 31, 2024.**