



## **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 2020-21

DATE: December 2, 2021

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, 2021 the following Corrective Action Plan will be implemented:

**Raffle:**

Observation: It was noted that the Class of 2022 conducted a raffle during the 2020-21 fiscal year.

Corrective Action Plan: Games of chance will not be permitted activities for all extraclassroom activities.

**Receipts:**

Observation: It was noted that the Class of 2020 made some deposits to the bank account approximately two weeks after the cash had been received.

Corrective Action Plan: Deposits will be expedited to take place within 3-5 days after cash is received and receipts are issued.

**Cash Advance:**

Observation: It was noted there was an instance in the Class of 2021 that a cash advance totaling \$250 was not supported by original receipts and those receipts provided only totaled \$20.

Corrective Action Plan: Cash advances will be limited in nature, and if granted, will be fully supported by original invoices and/or reimbursed and redeposited to the extraclassroom bank account.

**Student Ledger:**

Observation: It was noted that the Student Treasurer of the Middle School Yearbook Club did not maintain a separate set of books independent of the club advisor.

Corrective Action Plan: All clubs, including Middle School Yearbook Club, will require the Student Treasurer to maintain a separate set of books separate from the club advisor. The building principals will occasionally ask random student activities to show proof of separate student books throughout the school year.

**Inactive Clubs:**

Observation: The following clubs were financially inactive during the 2020-2021 fiscal year: Art Club, Honor Society, Ski Club, Teen Library Council, Honor Society (Middle School), Musical (Middle School).

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.