



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

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TO: Board of Education
James Froio, Superintendent

FROM: Roxanne Miller, Treasurer *Roxanne Miller*

RE: Corrective Action Plan
2018-19 Extracurricular Activity Funds audit

DATE: December 26, 2019

In connection with the auditors' findings and evaluation received from Raymond F. Wager, CPA, P.C. for the audit of the Extraclassroom Activity Funds for the fiscal year ended June 30, 2019 the following Corrective Action Plan will be implemented.

Change Fund –

Observation: The Class of 2021 used funds collected as registration fees to establish a change fund for use at the Kids Night Out event.

Corrective Action Plan: The District Treasurer will remind all faculty advisors that change funds are to be established by a check made payable to the Faculty Advisor and that all funds are to be deposited intact.

Ticket Reconciliation -

Observation: The Statement of Admissions prepared by the Class of 2019 for the Homecoming Dance did not include beginning and ending ticket numbers to support the number of tickets sold.

Correction Action Plan: The District Treasurer will remind all faculty advisors to use pre-numbered tickets and reconcile tickets sold to actual cash received at the conclusion of the event.

Gift Cards, Gifts, and Donations -

Observation: The High School Student Council purchased gift cards for a charitable fundraiser. There were no club minutes supporting approval of these purchases and there were no signed receipts to verify the cards were properly distributed.

Corrective Action Plan: The District Treasurer will notify faculty advisors of the requirement to document the club members' approval of gift cards and/or donations, and that signatures must be obtained from the recipient acknowledging receipt of such.

Receipts -

Observation: The Advisor for the Class of 2021 took cash receipts home before they were submitted to the Central Treasurer for deposit.

Corrective Action Plan: The District Treasurer will remind all Faculty Advisors that cash receipts must be properly safeguarded on District property and submitted in a timely manner to the Central Treasurer for deposit. If the situation is such that proper safeguarding is not obtainable, the Faculty Advisor will secure the funds in a sealed bank bag and take directly to the night deposit box of the ECA's bank.