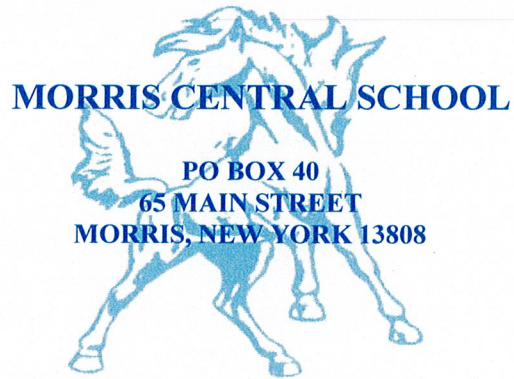


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**MORRIS CENTRAL SCHOOL DISTRICT  
RESPONSE TO AUDIT FINDINGS AND RECOMMENDATIONS  
EXTRACLASROOM ACTIVITY  
For the 2020-2021 School Year**

**Current-Year Findings**

**Significant Audit Findings**

No significant findings found.

**Material Control Weaknesses**

No material control weaknesses were found.

**Deficiencies in Internal Controls**

No deficiencies found.

**Findings**

➤ **Cash Receipts**

**Finding:** Generally, the internal accounting controls with regards to cash receipts were adequate to maintain proper accountability beyond the point of initial recording of the cash receipts.

**Recommendation:** That cash receipts be properly completed and funds are forwarded by the Clubs to the Central Treasurer for deposit within three days. In turn, the Central Treasurer should then deposit within a three-day period after receipt of these funds. The cash receipts should then be properly filed and accessible.

**District Response:** The directive that cash receipts be directed to the Central Treasurer for deposit within three days has been communicated to all extra-classroom advisors and treasurers. The Central Treasurer will deposit receipts on a weekly basis.

**Completion Date:** Communication to extra-classroom advisors and treasurers was made in December of 2021. Central Treasurer was also made aware of the need to deposit cash receipts in a timely fashion in December of 2021

**Person Responsible:** Central Treasurer

➤ **Faculty Auditor:**

**Finding:** Regulations state that a Faculty Auditor be appointed by the Board of Education.

**Recommendation:** That the Board of Education appoint a Faculty Auditor

**District Response:** The Board of Education will appoint a Faculty Auditor

**Completion Date:** 07/01/2022

**Person Responsible:** Superintendent

➤ **Inactive Clubs:**

**Finding:** It was found that six clubs were financially inactive possibly due to the COVID-19 pandemic and funds remained for the Class of 2021.

**Recommendation:** If a club is no longer in existence, the remaining funds should be disposed of as prescribed by the Board of Education.

**District Response:** The remaining funds from the Class of 2021 have been disposed of. Of the remaining clubs that were inactive during the 2020-2021 school year, all are now active or will become active when the COVID-19 pandemic is over.

**Completion Date:** 09/01/2022

**Person Responsible:** Superintendent

➤ **Fundraising Activities:**

**Finding:** Regulations state that a Faculty Auditor be appointed by the Board of Education.

**Recommendation:** That the Board of Education appoint a Faculty Auditor

**District Response:** The Board of Education will appoint a Faculty Auditor

**Completion Date:** 07/01/2022

**Person Responsible:** Superintendent

➤ **Fundraising Activities:**

**Finding:** Not all fundraising activities had the prior approval of the Building Principal and profit/loss statements were not being prepared for fundraisers and related activities.

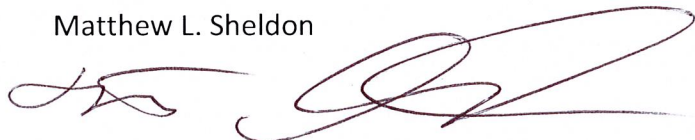
**Recommendation:** It is recommended that the process of prior approval by the Building Principal of fundraising activities and profit/loss statements being prepared be instituted.

**District Response:** This process has been an expectation in the District, but extra-classroom advisors sometimes do not understand or follow the expectations. This will be reinforced with all advisors and at the beginning of each school year, the Central Treasurer and Building Principal will meet with all advisors to review expectations.

**Completion Date:** 10/01/2022

**Person Responsible:** Building Principal

Matthew L. Sheldon

A handwritten signature in dark ink, appearing to read 'Matthew L. Sheldon', written in a cursive style.

Superintendent  
Morris Central School