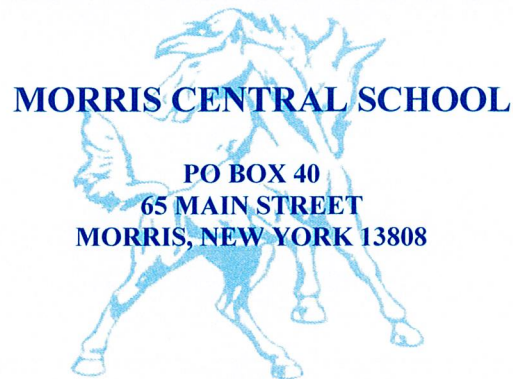


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**MORRIS CENTRAL SCHOOL DISTRICT
RESPONSE TO AUDIT FINDINGS AND RECOMMENDATIONS
EXTRA CLASSROOM ACTIVITY
For the 2021-2022 School Year**

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.

During our audit, we noted funds are being held longer than the recommended three days. Deposits were being made on a monthly basis in the prior year and are now being made more frequently but still not within the recommended time frame.

Recommendation: We recommend 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 Treasure 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 to review the procedures and records of the Extraclassroom Activity Funds on a monthly basis. Finance Pamphlet 2 describes the qualifications of a Faculty Auditor and suggested duties to be performed.

Recommendation: We recommend that the Board appoint such a person to ascertain that the record keeping and procedures are being done properly in all areas.

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

Completion Date: 07/01/2023

Person Responsible: Superintendent

➤ **Inactive Clubs:**

Finding: It was found that six clubs were financially inactive and funds remained for the Class of 2022.

Recommendation: We recommend that 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 2022 will soon be disposed of. Of the remaining clubs that were inactive during the 2021-2022 school year, all are now active or will become active when the COVID-19 pandemic is over.

Completion Date: 9/01/2023

Person Responsible: Superintendent

➤ **Fundraising Activities:**

Finding: All fundraising activities must have the written approval of the Building Principal before they can be undertaken...Currently, we noted that the Profit and Loss Statements are not being prepared for fundraisers and related activities.

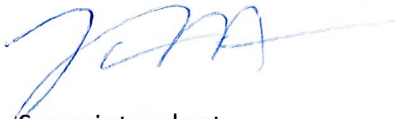
Recommendation: We recommend that this process be instituted as required by all clubs.

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: 9/1/2023

Person Responsible: Building Principal

Jamie Maistros



Superintendent
Morris Central School