

**MORRIS CENTRAL SCHOOL DISTRICT  
RESPONSE TO AUDIT FINDINGS AND RECOMMENDATIONS  
EXTRA CLASSROOM ACTIVITY  
For the 2022-2023 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 deposits are now being made more frequently but still not within the recommended timeframe.

**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 and will ensure that cash receipts are properly filed and accessible. As our local bank closed its doors in January 2024, we are working to adjust to needing to travel to Oneonta to make deposits.

**Completion Date:** Communication to extra-classroom advisors and treasurers was made in February of 2024. Central Treasure was also made aware of the need to deposit cash receipts in a timely fashion in February of 2024.

**Person Responsible:** Central Treasurer

□ **Inactive Clubs:**

**Finding:** It was found that five clubs were financially inactive and funds remained for the Class of 2023.

**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 2023 were taken care of during January of 2024. In addition, a plan was put in place to have funds transferred or spent by the senior class prior to July 1 of each year. Of the remaining clubs that were inactive during the 2022-2023 school year, all are now active or will become active when our staff returns to full activity following the impacts of the pandemic and the current staff shortages.

**Completion Date:** 7/01/2024

**Person Responsible:** Superintendent

□ **Fundraising Activities:**

**Finding:** All fundraising activities must have the written approval of the Building Principal before they can be undertaken. When any such activity is completed, be it a dance involving admissions or an actual fundraiser, the organization must submit a Profit and Loss Statement to the Central Treasurer showing the complete results of the event. In addition, during a fundraiser, the organization should maintain "tally sheets" whereby those turning in funds will be duly recorded to backup all deposits. Currently we noted that 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:** 9/1/2024

**Person Responsible:** Building Principal

Jamie Maistros

A handwritten signature in black ink, appearing to read 'JMA', with a long horizontal flourish extending to the right.

Superintendent  
Morris Central School