Skaneateles Central School District
Nationally Recognized For Excellence
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Skaneateles, New York 13152

Lynda Quick
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December 6, 2018

Office of Audit Services
87 Washington Avenue, Room 524
Albany, New York 12234

Office of the State Comptroller
Division of Local Government Services
And Economic Development
Data Management Unit, 12th Floor
110 State Street
Albany, New York 12236

Re: Corrective Action Plan relative to the audit management letter for the extraclassroom activities funds, 2017-2018 fiscal year.

Dear Office of the State Comptroller:

Please see the below responses in regards to the 2017-2018 audit management letter for the extraclassroom activities funds received by the office of Raymond F. Wager, CPA, P.C., a division of Mengel Metzger Barr & Co., LLP:

Receipts – The Director of Student Wellness, Activities, and Athletics (Stephen J. Musso) has worked closely with Central Treasurers on ensuring all deposits are accompanied with a reconciliation of sales to verify the amount being deposited. Mr. Musso is continuing to implement an annual extraclassroom activities training course, which provides a refresher on policies, procedures, audit findings and ways to correct these findings.

Profit and Loss Statements – Mr. Musso has worked closely with Central Treasurers and club advisors on providing profit loss statements at the end of each fundraising activity. A simple profit/loss template has been provided to all club advisors and will be submitted to Central Treasurers at the conclusion of each fundraising activity. Mr. Musso is continuing to implement an annual extraclassroom activities training course, which provides a refresher on policies, procedures, audit findings and ways to correct these findings.

Gift Cards - In the event that gift cards are purchased with extraclassroom funds, club advisors will submit meeting minutes or evidence of a vote by the majority of the club members to support the expenditure. They will also provide copies to the Central Treasurer of any correspondence with the recipient that either highlights the donation/gift or an acknowledgment of the donation/gift from the recipient. Mr. Musso is continuing to implement an annual extraclassroom activities training course, which provides a refresher on policies, procedures, audit findings and ways to correct these findings.

Inactive Clubs – Throughout the course of the 2017-18 fiscal year, there were a few club accounts that had no financial activity. The clubs are as follows;

- French Club
- Junior Classical League
- Orchestra

If it is determined that these clubs should be discontinued, Mr. Musso will work closely with Central Treasurers and club advisors on making a formal recommendation to the Superintendent of Schools, Lynda Quick, and the board of education on closing these accounts. Mr. Musso is continuing to implement an annual extraclassroom activities training course, which provides a refresher on policies, procedures, audit findings and ways to correct these findings.

Implemented Recommendations from prior year - Over the course of the 2017-18 school year, there were several prior year recommendations that were implemented to the satisfaction of our auditors. The recommended implementations are as follows;

- The disbursements tested were supported with an original, itemized vendor invoice/receipt.
- Active clubs that had Student Treasurers, and any clubs that did not appear to meet the criteria to operate as a club, as set forth by NYSED guidelines were closed during the 2017-18 fiscal year.
- Change funds were established by a check made payable to the Faculty Advisor and are re-deposited into the bank account at the close of the activity.
- Students are involved in the vending machine activity such a filling the machine with product and emptying cash from the machine.

Sincerely,

Christine C. DeMass

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