



Skaneateles Central School District
Nationally Recognized For Excellence
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Kenneth G. Slentz
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November 8, 2017

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, 2016-2017 school year

Dear Office of the State Comptroller:

Please see the below responses in regards to the 2016-2017 audit management letter for the extraclassroom activities funds received by the office of Raymond F. Wager, CPA, P.C.:

Receipts – The Director of Student Wellness, Activities, and Athletics (Stephen J. Musso) began working, the week of November 6, 2017, with Central Treasurers (Marjorie Cooter and Amy Kimm) to implement, by January 1, 2018, a simple ledger system for all clubs and ensure that purchase receipts are issued by all clubs and received by Mmes. Cooter and Kim. Also, Mr. Musso has begun to implement an annual extraclassroom activities training course, which will be held annually starting January 2018.

Disbursements – Mr. Musso began working, the week of November 6, 2017, with Mmes. Cooter and Kimm to require, by January 1, 2018, that all original invoices/receipts be received and itemized before payment. Also, Mr. Musso and Ms. Cooter and Ms. Kim will implement, by January 1, 2018, a payment order system that requires all signatures before payment. Lastly, Mr. Musso has begun to implement an annual extraclassroom activities training course, which will be held annually starting January 2018.

Club Recognition Requirements – Mr. Musso began working, the week of November 6, 2017, with the Middle School Science Club Advisor (Brian Cohen) and Yearbook Advisor (Carrie Viggiano) and the High School Student Activities Advisor (Brian Sevey), along with the High School and Middle School Principals (Gregory Santoro and Mike Caraccio, respectively) to determine if the activities should be discontinued or if Student Treasurers can be elected. If it is determined that they should be discontinued, Messrs. Santoro and Caraccio will make formal recommendations to Mr. Slentz by January 1, 2018, and the board of education will approve the closing of the accounts. Lastly, Mr. Musso has begun to implement an annual extraclassroom activities training course, which will be held annually starting January 2018.

Profit and Loss Statements – Mr. Musso began working, the week of November 6, 2017, with Mmes. Cooter and Kimm to implement, by January 1, 2018, a simple profit and loss statement for each activity. Also, Mr. Musso has begun to implement an annual extraclassroom activities training course, which will be held annually starting January 2018.

Change Fund – Mr. Musso began working, the week of November 6, 2017, to develop formal procedures regarding the establishment of change funds needed for fund-raising. Also, Mr. Musso will review and discuss with Mmes. Cooter and Kimm, in December 2017, whether a Student Activities Change Fund should be established. Lastly, Mr. Musso has

begun to implement an annual extraclassroom activities training course, which will be held annually starting January 2018.

Student Government (Student Activities) Vending Machine – Mr. Musso began working, the week of November 6, 2017, with the Athletic Council Advisor (Stacey Patalino) and the Student Treasurer to determine the future of the vending machine. During December 2017, the future of the machine will be decided and, if continued to be operated by the Athletic Council, segregation of duties will be established and implemented. Also, Mr. Musso has begun to implement an annual extraclassroom activities training course, which will be held annually starting January 2018.

Inactive Clubs – In addition to the clubs listed in preceding “Club Recognition Requirements” corrective action plan, Mr. Musso began working, the week of November 6, 2017, with the following Activity Advisors and Messrs. Santoro and Caraccio to determine if the following activities should be discontinued:

- High School Book Club – Debra Covell
- High School French Club – Sandy Taylor
- High School Laker Club – Pete Chapman
- High School Odyssey of the Mind (World Bound Team) Club – Kelley McQuiggan
- High School Special Friends Club – Marcia Weed
- Middle School FACS Club – Colleen O'Hara

If it is determined that they should be discontinued, Messrs. Santoro and Caraccio will make formal recommendations to Mr. Slentz by January 1, 2018, and the board of education will approve the closing of the accounts. Lastly, Mr. Musso has begun to implement an annual extraclassroom activities training course, which will be held starting January 2018.

Sincerely,



Daniel S. Silky

Skaneateles High School
Gregory Santoro
(315) 291-2231

Skaneateles Middle School
Michael Caraccio
(315) 291-2241

State Street Intermediate School
Christopher Casler-Gonçalves
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