

SOUTH SENECA CENTRAL SCHOOL

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Corrective Action Plan (CAP) - Year end- Extra Class Audit- **Insero & Co. CPAs, LLP- June 30, 2023**

Finding1: During our current year audit, 5 clubs were financially inactive. The District still feels the effect of the COVID-19 disruption of activities of all clubs which resulted in significant less activity for certain clubs.

Action1: The Extra Classroom Treasurer and Business Administrator will continue to monitor for financially inactive clubs and reach out to building Principals to determine if such clubs should continue, be dissolve or combined with a similar club.

Finding2: During our current year audit, 2 of 3 fundraising event receipts examined lacked a completed Profit and Loss Statement. In the prior year, 2 of 5 fundraising events examined lacked a Profit and Loss Statement.

Action2: The Business Administrator has revised the Profit & Loss form so that students and advisors can more easily meet this requirement. The Business Administrator will continue to stress the accounting training and educational importance of the Profit & Loss forms being completed.

Finding3: During our current year audit, 2 of 15 receipts examined had a delay of more than 5 business days in being submitted from the Advisor or Student Officer to the Central Treasurer. In the prior year, 1 of 10 receipts examined had a delay of more than 5 business days in being submitted to the Central Treasurer.

Action3: The Extra Classroom Treasurer will continue to require advisors and student officers to submit proceeds from fund raising events within 5 business days. This will continue to be stressed in the annual Audit presentation.

Finding4: During our current year audit, no club minutes were recorded or submitted to the Central Treasurer.

Action4: The Extra Classroom Treasurer will require advisors and student officers to submit recorded minutes of meetings being held by the club.

Finding5: During our current year audit, 2 of 4 student ledgers did not match the Central Treasurer's ledgers.

Action5: The Extra Classroom Treasurer will request that ledgers be balanced by the students and submitted for reconciliation to the Central Treasurer's records at least quarterly.

Finding6: During our current year audit, 1 of 15 receipts tested did not have sufficient supporting documentation to determine timeliness of deposit.

Action6: The Extra Classroom Treasurer will require advisors and student officers to submit receipts with supporting documentation related to the timing of the receipts of funds.

Finding7: During our current year audit, 2 of 15 disbursements tested were missing student signatures.

Action7: The Extra Classroom Treasurer will request that all disbursements be signed by proper club officials and advisor prior to reaching the Central Treasurer for processing.

Finding8: During our current year audit, required sales tax was not paid on 2 of 14 applicable disbursements.

Action8: The Extra Classroom Treasurer will continue to remind clubs officers and advisor that all purchases done by the club are taxable under the NYS Sales Tax Law.

Finding9: During our current year audit, 2 of 15 disbursements examined had materials sent to a home address instead of the school address.

Action9: The Extra Classroom Treasurer and Business Administrator will informed all club advisors that future shipping of goods purchased by the clubs should be delivered to the District's address.

Planned Implementation Date for Findings 1 through 9: On or about June 30, 2023

CC: Stephen Zielinski, Superintendent
Board of Education, South Seneca School District

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