



East Rochester Schools, District Office

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December 9, 2020

To: James Haugh, Superintendent of Schools
From: Staci SanSoucie, School Business Administrator
Re: External Audit Corrective Action Plan for 2019-2020 Extraclassroom Activity Funds
Cc: Board of Education, Audit Committee

In response to the extraclassroom management letter for the 2019-2020 fiscal year, the East Rochester Union Free School District has reviewed and discussed a corrective action plan for the following audit findings. Please note, the audit finding will be in bold and the District response will be in italics.

Prior Year Deficiency Pending Corrective Action:
Student Involvement –

Our examination revealed that while a separate set of books is maintained, there appears to be no student involvement in maintaining those books, counting the cash and preparing profit and loss statements for the High School Yearbook.

The District is currently working with the High School Yearbook Faculty Advisor and designated student treasurer to improve student involvement by engaging in monthly meetings with the Business Office so specific training can occur.

Profit and Loss Statements -

We noted significant improvement in the preparation of the profit and loss statement of the High School Yearbook Club, however, we noted a few items which we could not reconcile back to the general ledger.

The District continues to improve the profit and loss reconciliation process for the High School Yearbook Club. The Business Office has monthly meetings with the High School Yearbook Advisor in order to keep online sales and in-person sales reconciled and accurate.

Other Items:
Inactive Clubs –

As indicated on the statement of cash receipts and disbursements the High School Band and the Junior Honor Society were financially inactive during the 2019-20 fiscal year.

The District has reviewed the status of both of these clubs. Normal financial activity for 2019-2020 did not happen due to the COVID-19 pandemic. We anticipate that future financial activity will occur, therefore, we will not ask the Board of Education to close these clubs during the 2020-2021 year.

