

**Harrisville Central School District
Corrective Action Plan
(External Audit for Fiscal Year Ending June 30, 2025)**

Condition: Extra Classroom Activities

- We noted that all cash receipts/deposit vouchers were not pre-numbered.
- 1 of 5 profit and loss forms did not include actual activity results (estimated only).
- 5 of 10 cash receipts were not deposited timely.
- 2 of 10 cash disbursements were lacking a student activity treasurer signature
- 4 of 10 cash receipts lacked a sufficient documentation related to the transactiong

Recommendation

We suggest the treasurer and advisors review the NYS SED Publication, *The Safeguarding, Accounting and Auditing of Extra Classroom Activity Funds*, which outlines the procedures that should be followed regarding record keeping within the Extra Classroom Activity Fund. Student ledgers should be maintained and reconciled with the Central Treasurers records on a regular basis, and notably at year-end. The Publication requirements should be followed for all receipts and disbursements, ensuring supporting documentations is received, approved and retained for all transactions and signed off by the applicable signatories.

Management's Response

The Central Treasurer will have Student Treasurer and Advisors review the NYS SED Publication, *The Safeguarding, Accounting and Auditing of Extra Classroom Activity Funds*. Moving forward: The Central and Student Treasurer will verify actual results on the activity sheet, not just the Wincap reports, verify all club treasurer signatures before processing, review documents to be sure the sufficient required documents are there for all deposits, review the protocol for allocating interest income to all of the clubs individually moving forward rather than as a whole. The loss of our local bank has affected our deposits being made timely. We will continue to secure funds in the safe, until the bank run is made.

Person(s) Responsible & Probable Date of Completion

Business Manager & Central Treasurer- Amy Frost and Alicia Mera

Date of Completion: On going throughout year: completion **06/30/2026**