

**East Syracuse Minoa Central School District
External Audit of the Fiscal Year Ending June 30, 2022
Extraclassroom Audit – Corrective Action Plan**

Number	Recommendation	Responsible / Due Date	Corrective Action
1	Insufficient accounting controls exist over cash collections prior to the initial entry in the accounting records by the Central Treasurer. Internal accounting control and control over undeposited cash collections could be strengthened if receipts for cash collections were issued upon the point of sale and a preaudit of receipts was available for each major event.	Executive Director of School Business Administration, Central Treasurers, Principals and Club Advisors / June 2023	The District will continue to work on improving processes for cash collections and receipts, and to encourage the use of receipts for cash collections and a preaudit of receipts for major events. District management meets with the Central Treasurers, Principals and Club Advisors annually to review appropriate cash collection processes.
2	Profit and Loss Statements for fundraisers need to be prepared by Club Advisors on a consistent basis.	Central Treasurers and Club Advisors / June 2023	Completion of Profit and Loss Statements for fundraisers has continued to improve. Central Treasurers have communicated this requirement to all Club Advisors, and will follow up quarterly with any Club Advisors who have not filed Profit and Loss Statements timely. Profit and Loss statements are audited periodically by the Internal Auditor as an additional internal control procedure.

Status of Prior Year Audit Findings and Recommendations

Number	Recommendation	Responsible / Due Date	Corrective Action
1	Documentation of club approval of purchases was not maintained on a consistent basis.	Central Treasurers and Club Advisors / June 2022	N/A – This finding was not noted during the 2021-22 audit.