

**East Syracuse Minoa Central School District  
External Audit of the Fiscal Year Ending June 30, 2023  
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 2024	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 2024	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.