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To: Brian Neenan, Superintendent

From: Brian Freeman, Assistant Superintendent for Business

Re: Audit Report – Extraclassroom Activity Funds 6/30/21

Date: December 29, 2021

The findings and corrective actions are broken down by each secondary building listed below. Italicized comments represent the corrective action to the findings listed above if that is underlined.

Schroeder High School:

Prior Year Deficiency Pending Corrective Action –

Reconciliations -

Our examination revealed one instance in the Student Council where no reconciliation of items sold to total cash collected was prepared.

The central treasurer and auditor will sit with the student council officers and review how to perform a reconciliation of cash by June 30, 2022.

Spry Middle School:

Prior Year Deficiency Pending Corrective Action –

Drama Club -

Drama Club Faculty Advisor is preparing the profit and loss statements without student involvement and the profit and loss statement was missing both the Student Treasurer and Faculty Advisor signatures.

The central treasurer and auditor will sit with this advisor and student leadership of the club to go over the necessary roles and responsibilities. This is the second year this comment has appeared. If not cleared up for fiscal year 2022 the club account will be frozen.

Willink Middle School:

Current Year Deficiency in Internal Control –

Commingled Fundraising Receipts -

Our examination revealed two instances in the Washington DC trip where revenue recorded on the profit and loss statements could not be fully traced to the general ledger because multiple fundraisers were deposited on one slip and not broken out on the general ledger..

The central treasurer and auditor will sit with the advisor and student leadership of the club to review the procedures for handling cash deposits. This will be completed by June of 2022.

Other Items:

Inactive Clubs -

As indicated on the statement of cash receipts and disbursements the following clubs were financially inactive during the 2020-21 fiscal year:

<u>Thomas High School</u>	<u>Schroder High School</u>	<u>Willink Middle</u>	<u>Spry Middle</u>
Art Club, Math Club, Science Olympiad	Best Buddies	Lego Club	Library Club (2nd Year)
Concert Band, Dance Team, Ski Club	FBLA	Band	
France Club, LOTE Club, Model UN	Rotary Interact (2nd Year)	Student/Parent Band	
Speech and Debate, Student Council #2 (2nd year)	Ski Club		

The district will continue to work at the end of the year during closing procedures with the building administrator, central treasurer, deputy treasurer and district treasurer to determine if an appropriate amount of time the club has been inactive has passed and what future endeavors may return. The change in schedule and clubs in general for the 2020-21 year caused by the pandemic led to a few more inactive clubs than normal.

Prior Year Recommendations:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

Schroeder High School:

- 1. The Yearbook Club Student Treasurer was involved with the bookkeeping and counting cash.*
- 2. There was no activity in the Chorus Club for the 2020-21 fiscal year. In addition, the Student Council appeared to be remitting sales tax correctly.*

Spry Middle School:

- 1. The Sales Tax 8% account did not have a deficit cash balance at year end.*
- 2. There did not appear to be any payments to employees for extra work performed that needed to be processed through the District's payroll.*