



**Business Administrator**  
Kimberly Vile  
1 Valley View Drive  
Cortland, NY 13045  
(v) 607.758.4100 (f) 607.758.4109  
*[kvile@cortlandschools.org](mailto:kvile@cortlandschools.org)*

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**To:** Michael Hoose, Superintendent  
**From:** Kimberly A. Vile, Business Administrator  
**Date:** January 14, 2020  
**Subject:** Corrective Action Plan for Single and Extraclassroom Audit

As part of the district's June 30, 2019 Single and Extraclassroom Audit, our auditors, Mengel, Metzger, Barr and Company, reviewed our internal controls over financial reporting. During their review, the following immaterial deficiencies in our internal controls were noted. Below is our response to their findings.

**Single Audit** - There are no findings in regards to the Single Audit and therefore no corrective action noted.

**Extraclassroom Audit** – There were a few deficiencies noted, most dealing with clubs that are no longer functioning. Some funds lacked student involvement and oversight regarding ledgers and deposits.

### **Prior Year Deficiencies**

**Finding:** Improvement noted in the preparation of profit and loss statements, however, some clubs were still not preparing these. Additional items noted include collection of sales tax, utilization of pre-numbered tickets, ensuring individuals receiving payments of more than \$600 in a calendar year were issued a 1099. Students need to be more involved and there are clubs that are no longer active. Documentation to support actions taken by clubs need to be available.

**Response:** The District issued a memo to all staff when appointed to extraclassroom positions for the 2019-20 school which explains the importance of attending a training session in September of 2019 regarding expectations for proper operating procedures. A number of the "clubs" noted in this report did not meet the requirements set forth. We are very fortunate that the Athletic Booster Club was willing to work with us and effective July 1, 2019 a number of "athletic clubs" were closed from the extraclassroom and remaining funds moved to the Athletic Booster Club account. We will continue to work with extraclassroom advisors and audit binders to assist with moving toward compliance.

cc: Board of Education