



CORTLAND ENLARGED CITY SCHOOL DISTRICT

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To: Mr. Michael Hoose, Superintendent
From: Kimberly A. Vile, Business Administrator *KAV*
Date: November 21, 2017
Re: Corrective Action Plan for Extraclassroom activity funds & single audit

As part of the District's June 30, 2017 external audit, our auditors, Raymond F. Wager, CPA, P.C., completed the Extraclassroom activity funds financial report and single audit financial reporting.

Extraclassroom Activity Funds Financial report

Finding: General audit findings continue from the previous fiscal year as noted.

Response: The BOE audit committee has requested that the 2017-18 internal audit focus on Extraclassroom activity funds. The District claims auditor did meet with the club advisors in the spring of 2017 and provided a standardized binder that contained pertinent information, forms and justification for why information needs to be documented. The District then provided face to face training on June 20, 2017 with advisors and reviewed the importance of documentation and following the recommendations. The District collected the binders in June 2017 and will again in December 2017 for review. Standardizing operating procedures will assist us in managing the repeat findings as more documentation is available for review which will be the basis for further training.

Single Audit

Finding: No findings noted

cc: Board of Education