

Jason D. Thomson
Superintendent of Schools



Kimberly A. Vile
Assistant Superintendent for
Management Services
29 East Oneida Street
Baldwinsville, NY 13027
315-638-6055(Office), 315-635-3970 (Fax)

TO: Jason Thomson, Superintendent
FROM: Kimberly Vile, Assistant Superintendent for Management Services
DATE: January 11, 2022
RE: Corrective Action Plan for Extra Classroom and Single Audit Financials June 30, 2021

Below please find the corrective action in response to the District's Management Letters for the June 30, 2021 Extra Classroom and Single Audit financial reports. This was discussed with the audit committee on January 10, 2022.

Extra Classroom Audit Current Year Deficiency in Internal Control:

Baker High School – Gift Cards

Our examination revealed one instance in the Baker Art Club and one instance in the Girls' Swim Team where gift cards were purchased without meeting minutes indicating approval by a majority of club members. For all payments of this nature, we recommend student meeting minutes or evidence of a vote by the majority of club members to support the expenditure.

The District includes and will continue to include the importance of documenting action taken in meeting minutes along with proper purchasing procedures in the annual Fall extraclassroom advisor and club officer training.

Other Item: *The following item is not considered to be a deficiency in internal control; however, we consider it an other item which we would like to communicate to you as follows: Inactive Clubs – As indicated on the statement of cash receipts and disbursements, the Baker High School BEAST Club, the Baker High School STEAM Club, and the Durgee Junior High School Ski Club were financially inactive during the 2020-21 fiscal year. We recommend the status of these clubs be reviewed. If future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.*

The District will review inactive clubs each year by June 30th and communicate with the advisors or close the account in accordance with the Board of Education policy. Please note that some clubs were not active due to COVID 19 restrictions in 2020-21 fiscal year.

Single Audit Current Year Deficiency in Internal Control: None.