

Dr. Joseph M. DeBarbieri
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: Dr. Joseph DeBarbieri, Superintendent
FROM: Kimberly Vile, Assistant Superintendent for Management Services
DATE: December 13, 2023
RE: Corrective Action Plan for Extra Classroom and Single Audit Financials June 30, 2023

Below please find the corrective action in response to the District's Management Letters for the June 30, 2023 Extra Classroom and Single Audit financial reports.

Extra Classroom Audit Current Year Deficiency in Internal Control:

Baker High School – Gift Cards

Our examination revealed one instance in the Student Council in which gift cards were purchased. While we commend the Club for obtaining approval through meeting minutes, there was no indication who these gift cards were given to or if they were actually given out.

The District includes and will continue to include the importance of documentation during the annual Fall extraclassroom advisor and club officer training. We will also share the findings of this audit and the corrective action with all club advisors and recommend that the recipients acknowledge the gift cards received.

Other Item: *Our examination revealed that the profit and loss statements prepared by the Theater Arts Club did not include all expenditures related to the productions.*

The District will continue to recommend that the profit and loss statements are prepared by the Student Treasurer together with the Faculty Advisor after each fundraiser or event. Documentation of items on the profit and loss statement need to be referenced to the general ledger and include all related activity.

Single Audit Current Year Deficiency in Internal Control: None.