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Baldwinsville
Central School District
Achieving our full potential together.

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Corrective Action Plan in Response to the June 30, 2019 Extra Class Audit

Prior Year Deficiencies Pending Corrective Action:

Baker High School -

Receipts -

Our examination revealed the following:

Our examination revealed that money collected by the AV Club is being held up to two weeks prior to being submitted to the Central Treasurer for deposit.

In an effort to safeguard cash and maintain accountability and control over cash receipts, we recommend all receipts be secured on District property before being submitted to the Central Treasurer for deposit. In addition, every effort should continue to be made to deposit receipts on a more timely basis.

District Response:

The District conducts mandatory training every year for ECA advisors and student officers. We emphasize every year the practice of turning funds into the building central treasurer as soon as practicable by Club. We also emphasize how cash can be stolen and it is the ECA officers' obligation to safe guard it by depositing the money. The District will continue training as well as monitor the process involving fund raising and depositing funds.

Current Year Deficiency in Internal Control:

Baker High School-

Sales Tax

During the course of our examination, we noted one instance in the Class of 2019 and one instance in the Ski Club where sales tax was not paid on taxable purchases.

We recommend the District continue to monitor this situation to ensure compliance with New York State Sales Tax Law.

District Response:

1. The District in its training and monitoring of the student clubs reminds the groups to be aware of their sales tax obligation. We have in the past over withheld sales tax due to the lack detail from a club regarding sales. We will continue to watch the clubs' sales tax compliance.