

# LaFayette Central School District

*Four Schools, Three Buildings, Two Nations, One Goal: Excellence!*

LaFayette Jr./Sr. High School  
3122 Route 11 North  
LaFayette, NY 13084

Big Picture School  
3122 Route 11 North  
LaFayette, NY 13084

C. Grant Grimshaw Elementary  
5957 Route 20 West  
LaFayette, NY 13084

Onondaga Nation School  
3285 State Route 11A  
Nedrow, NY 13120

TO: Board of Education  
Jeremy Belfield, Superintendent  
FROM: Laurie Holtsbery, School Business Administrator  
RE: *Updated* Corrective Action Plan-Extraclassroom Activity Funds 2021-22  
DATE: February 13, 2024

In connection with the report Communicating Internal Control Related Matters Identified in an Audit received from Mengel Metzger Barr & Co. LLP, for the audit of the Extraclassroom Activity Funds (ECA) for the fiscal year ended June 30, 2023, the following Corrective Action Plan will be implemented.

## **Student Ledgers:**

Observation: The District's ECA audit revealed that throughout the High School and Grimshaw Elementary School, separate ledgers are not always maintained by the Student Treasurers.

Corrective Action Plan: In October 2023, the School Business Administrator met with Faculty advisors and each club's student treasurer. During this meeting, treasurers were taught how to maintain their ledger and record transactions. They were also instructed to compare their ledger with the Central Treasurer monthly. The Central Treasurer continues to monitor this practice. *Full implementation of the action plan will be complete by March 1, 2024.*

## **Profit and Loss Statements:**

Observation: The District's ECA audit revealed profit and loss statements were not being prepared for fundraising activities at Onondaga Nation School. In addition, a profit and loss statement was prepared for the Grimshaw Elementary Student Council that was not signed by the Student Treasurer and Faculty Advisor.

Corrective Action Plan: During the October 2023 training meeting, proper completion of a profit and loss statement was included, and a reminder was issued to all treasurers and advisors to sign the report. The Central Treasurer will collect the reports and ensure they are complete and signed. *Full implementation of the action plan will be complete by March 1, 2024.*

## **Sales Reconciliations**

Observation: The District's ECA audit revealed three instances in the High School, one instance at Grimshaw Elementary, and one instance at the Onondaga Nation School, in which sales reconciliations were not prepared to support the deposit.

Corrective Action Plan: Procedures will be reviewed and adjusted to ensure all sales reconciliations of items sold accompany cash deposits. *Full implementation of the action plan will be complete by May 1, 2024.*

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**Mission:** *At LaFayette, we put students first. Our mission is to educate, honor, and develop students to have self-respect, a commitment to the community, and a passion for excellence.*

**Vision:** *Inspire, empower, and prepare all students to achieve excellence.*

## **High School**

### **Deposits:**

Observation: The District's ECA audit revealed one instance of an untimely deposit in the Class of 2026.

Corrective Action Plan: We will continue to implement internal accounting procedures for cash receipts to the Central Treasurer to ensure funds are deposited more timely. The current procedures reduced the findings from several instances in the prior year to one in the current year. *Full implementation of the action plan will be complete by February 1, 2024.*

### **Sales Tax:**

Observation: The District's ECA audit revealed that sales tax was not paid on purchases for items not being resold. Also, there was one instance where sales tax was paid on items intended for resale.

Corrective Action Plan: In compliance with New York State Sales Tax Law, the Central Treasurer will monitor and review that all purchases include sales tax. If items are to be resold, the sales tax paid will be adjusted under the law. *Full implementation of the action plan will be complete by March 1, 2024.*

## **Onondaga Nation School**

### **Student Involvement:**

Observation: The District's ECA audit revealed that multiple accounts at the Onondaga Nation School did not have an appointed student treasurer. In addition, some accounts did not meet the criteria to be extra classroom activity accounts.

Corrective Action Plan: The Central Treasurer at Onondaga Nation School will appoint a Student Treasurer. Also, the existing accounts will be reviewed, and inactive accounts will be consolidated or expended under Board Policy 5520 *by June 1, 2024.*

### **Disbursements**

Observation: The District's ECA audit revealed three instances at the Onondaga Nation School where the payment order did not have the Student Treasurer and/or the Faculty Advisor's signature present.

Corrective Action Plan: Internal controls will be reviewed with the Central Treasurer to ensure all required signatures are present before disbursement. *Full implementation of the action plan will be complete by January 31, 2024.*

## **Grimshaw Elementary School**

### **Raffle**

Observation: The District's ECA audit revealed that the Student Council held a raffle during the year.

Corrective Action: All fundraising proposals will be reviewed with the school principal and approved if they are in accordance with District policy and the Laws of New York State *by January 31, 2024*