



Rush-Henrietta Central School District

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January 13, 2023

MEMO TO: The Board of Education
Rush Henrietta Central School District

FROM: Andy Whitmore

RE: Extraclassroom Activity Funds - Audit Corrective Action Plan

Described below is the corrective action plan in response to the Rush-Henrietta Central School District's "Extraclassroom Activity Funds; Financial Report For Year Ended June 30, 2022."

After this report is accepted by the Board of Education at the January 24, 2023 board meeting a copy of the resolution of acceptance will be forwarded to the State Education Department. A copy of the report will be forwarded directly to the State by the auditors, Mengel Metzger Barr & Co. LLP.

Financial oversight of Extraclassroom Activity Funds is always challenging because of the continual turnover of student treasurers and faculty advisors. Issues typically arise because the students and advisors tend to be financial novices whose interest is in the club activity rather than the finances. This, combined with a high turnover rate, results in people without a high level of financial expertise overseeing the clubs. Items noted in the 2021-22 management letter and the associated corrective actions are as follows:

Senior High School

1. Students remit cash to Advisors through Venmo and then the Advisor writes a check to the club.

The Student State Central Treasurer explained there was one instance where an advisor brought in a personal check for the Venmo payments. That advisor, and all other club advisors, were notified by the Central Treasurer that Venmo is not allowed to be used. Central Treasurer provided notification on December 15, 2022.

Roth Junior High School

1. There was no student involvement in the financial transactions of the PBIS Club.

Roth typically does not consider their PBIS activities a Student State club but since funds from school pictures are used for PBIS activities, the funds are run through Student Council to ensure proper oversight. All PBIS expenditures are signed by the Student Council advisor and student treasurer prior to payment being made. This process was reinforced by November 30, 2022.

Burger Junior High School

1. Profit and Loss statements were prepared for most fundraising activities but there were two instances where they were not signed. Once in the Footlight Club and once in the Yearbook Club, profit and loss statements lacked student and advisor signatures.

All profit and loss statements will be double-checked by the Central Treasurer to ensure they have student and advisor signatures. This process was implemented as of November 30, 2022.

I am pleased there were no endemic control issues noted during the audit. Because of the pandemic restrictions, travel clubs were not active during 2021-22. It is expected these clubs will return to normal activities in 2022-23. In addition, many of the other inactive clubs had student activities, just no financial activity. Therefore, they will be kept active. Please let me know if you have any questions or comments regarding the Corrective Action Plan.

- c. Pam Kissel, Interim Superintendent