

**Harrisville Central School District
Corrective Action Plan
(External Audit for Fiscal Year Ending June 30, 2022)**

Condition: Budgeted Transfers from Reserves

The District has budgeted appropriations from reserves in the General Fund that were not made.

Recommendation:

We recommend that District transfers as budgeted. As the budgeted transfers from reserves are needed to maintain a healthy fund balance.

Management's Response

The District will take this recommendation into consideration when planning the 2023-2024 budget.

Person(s) Responsible & Probable Date of Completion

Business Manager- Amy Frost

Date of Completion: On going throughout year: completion 06/30/2023

Condition: Extra Classroom Activities

- We tested five profit and loss statements and noted one lacked that activity date as well as signatures from the activity treasurer and advisor.
- We tested ten receipts and noted that all ten deposit vouches were not pre-numbered
- We noted five clubs were inactive during the year

Recommendation:

We suggest the treasurer and advisors review the NYS SED Publication, *The Safeguarding, Account and Auditing of Extra Classroom Activity Funds*, which outlines the procedures that should be followed regarding receipts, disbursements and record keeping within the Extra Classroom Activity Fund.

Management's Response

The CBO will work the Central Treasurer, advisors and student treasurer to follow the procedures outlined in the NYSED pamphlet. The CBO will place an order for numbered treasurers' receipt for the Central Treasurer for deposits similar to the receipt forms used by the District Treasurer. All clubs have been assigned advisors for the 2022-2023 fiscal year and at the