



East Rochester Schools, District Office

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November 19, 2018

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To Whom It May Concern:

In response to the Extra-classroom management letter for the 2017-2018 fiscal year, the East Rochester Union Free School District has reviewed and discussed a corrective action plan for the following audit findings.

- A. Student Involvement – Our examination revealed that while a separate set of books are maintained there appears to be limited student involvement in maintaining those books and preparing profit and loss statements for the High School Yearbook. We recommend the Student Treasurer be involved in all the financial transactions of the respective organization and prepare profit and loss statements with the Faculty Advisor.

Plan: Faculty Advisors have been reminded of the need for student involvement in all aspects of club activity and fund-raising. Administration will plan to meet with Faculty Advisors during a Faculty meeting in the 2018-19 school year to review proper process for all student club activities.

- B. Profit and Loss Statements – During the course of our examination, we could not reconcile the profit and loss statement for the JH Yearbook and Jr/Sr Gala sales back to the general ledger. Additionally the HS Yearbook and the Pretzel Rod Sale profit and loss statements were missing student signatures. We recommend profit and loss statements be prepared at the close of each fund-raising event by the Student Treasurer. In addition, these statements should be given to the Central Treasurer to be retained for our review at year end.

Plan: Faculty Advisors have been reminded of the need for profit and loss statements as well as the involvement of the student treasurer to prepare and sign them at the conclusion of each fund-raising event. These statements will be held in the office of the Central Treasurer and available for external auditor review at the conclusion of each fiscal year. Administration will plan to meet with Faculty Advisors during a Faculty meeting in the 2018-19 school year to review proper process for all student club activities.

- C. Class of 2021 – Based on our review of the pretzel rod fundraiser we noted a significant loss occurred for this fundraiser. We recommend when significant losses occur on a fundraising activity, Administration should review the reasons for the loss and establish controls to prevent future losses.

Plan: Administration has already met with the Faculty Advisors of the Class of 2021 to review the reasons for the loss in 2017-2018. During the 2018-19 year, the Class of 2021 Faculty Advisor will review their fund-raising ideas with administration to ensure controls are set prior to the actual approval and start of any fund-raiser.

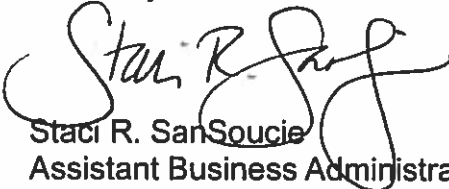
- D. As indicated on the statement of cash receipts and disbursements the Foreign Language, High School Band, Junior Honor Society, MLA Builder and High School Singers were financially inactive during the 2017-2018 fiscal year. We recommend the status of these clubs be reviewed. If future financial activity is not anticipated, they should be closed in accordance with the Board of Education Policy.

Plan: Each of these clubs have been reviewed for possible financial activity in the 2018-19 school year. Administration has reached out to Faculty Advisors to discuss fund-raising activity for the remainder of the school year. High School Singers and MLA Builder's Club have been closed in accordance with Board of Education Policy.

If there are any questions regarding our corrective action plan, please do not hesitate to call me at (585) 248-6305.

Thank you for your observations and recommendations.

Sincerely,



Staci R. SanSoucie
Assistant Business Administrator/District Treasurer