



CENTRAL SQUARE CENTRAL SCHOOL DISTRICT

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School Business Manager

December 1, 2020

To Whom It May Concern:

I would like to offer the following information and actions taken in response to the matters addressed in the Extraclassroom Activity Funds Financial Report, dated June 30, 2020, from the school district's auditor, Raymond F. Wager, CPA, PC, a division of Mengel, Metzger, Barr & Co., LLP.

Profit and Loss Statements

The District agrees with this communication. Advisors and student treasurers are trained annually at the beginning of each year. Processes and procedures are reviewed and updated. The District works diligently towards compliance. The auditors state on page 6 that the district has complied with this recommendation to their satisfaction. We will continue to monitor the process for continued compliance.

Untimely Deposits

The Central Treasurer and Faculty Auditor will review the receipt process and procedure with club advisors and the student treasurers. Due to the COVID-19 closure in March, no access was allowed to the buildings which impeded the process of timely deposits.

Financial Administration

The District agrees with this communication. The Business Manager and District Treasurer have established the Central Treasurer position with appropriate job duties.

High School Student Council

The Central Treasurer and Faculty Auditor will continue to monitor and work with the club advisor and student treasurer to reduce the club's balance.

The District feels that processes and procedures continue to be updated and monitored in response to the independent auditor's management letter recommendations. We appreciate the acknowledgement of satisfactory implementation of prior year recommendations.

Please feel free to contact me if you have any further questions.

Sincerely,

Maureen Phippen Ladd
School Business Manager

MPL/jb