



CENTRAL SQUARE CENTRAL SCHOOL DISTRICT

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School Business Manager

January 10, 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, 2019, from the school district's auditor, Raymond F. Wager, CPA, PC, a division of Mengel, Metzger, Barr & Co., LLP.

Student Participation

New York State guidelines promote a Student Treasurer and an Advisor for clubs. The Student Treasurers are generally appointed in the fall at the beginning of each school year. The activities started prior to that official appointment. Timing will be updated with the Club Advisors at the February 7, 2020, meeting.

Gift Cards

The auditors noted that although gift cards have supporting documentation, they would like to add another layer of safeguards. Procedures will be implemented to add "receiving signatures from recipients" for gift card transactions.

Profit and Loss Statements

The District agrees with this communication. Faculty 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.

Financial Administration

The District agrees with this communication. The Business Manager and District Treasurer are currently establishing the Central Treasurer position with appropriate job duties.

High School Student Council

The Business Manager and District Treasurer will monitor and work with the club advisor and student treasurer to begin to reduce the cash balance.

The District feels that processes and procedures continue to be updated and monitored in response to the independent auditor's management letter recommendations.

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

Sincerely,

Maureen Phippen Ladd
School Business Manager