



Peru Central School District

P.O. Box 68
Peru, NY 12972

Phone: 518-643-6000

Fax: 518-643-2043

District Offices
17 School Street
Peru, NY 12972

Dr. Patrick Brimstein
Superintendent of Schools
(518) 643-6002
Fax: (518) 643-2043

Randolph Sapp
Business Administrator
(518) 643-6004
Fax: (518) 643-2043

Irene Stepney
Director of Student Services
(518) 643-6040
Fax: (518) 643-6045

Scott Storms
Director of Curriculum,
Assessment and
Professional Development
(518) 643-6022
Fax: (518) 643-6023

Peru Elementary K-6
116 Pleasant St
Peru, NY 12972

Michelle Rawson
Principal, K-2 House
(518) 643-6100
Fax: (518) 643-6126

Matthew Slattery
Principal, 3-6 House
(518) 643-6200
Fax: (518) 643-6212

Peru Jr/Sr High 7-12
17 School St
Peru, NY 12972

Christopher Mazzella
Principal
(518) 643-6400
Fax: (518) 643-6438

Joha Battin
Associate Principal
(518) 643-6300
Fax: (518) 643-6438

Sanford Coakley
Associate Principal
(518) 643-6340
Fax: (518) 643-6045

July 19, 2017

Unit Name: Peru Central School District
Audit Report Title: Classroom Activity Funds
Audit Report Number: 2017M-069

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed.

Corrective Action Plan

1. Audit Recommendation: Ensure that Extra-Classroom Activity (ECA) funds are maintained in accordance with District policy.

Implementation Plan of Action: Chief Faculty Advisor and Faculty Auditor met with all club advisors and officers. At that meeting, the advisors and officers were provided with feedback from the exit meeting with the internal auditor as well as the state auditor. Additionally, new documents, including a club meeting template form, were added to the district web site for reference and ease of access for all advisors and officers. In addition, all advisors and officers will be provided with an updated guidebook and copy of Finance Pamphlet #2.

Implementation Date: September 15, 2017

Person Responsible for Implementation: Board of Education and District Officials

2. Audit Recommendation: Oversee the management of ECA fund money in accordance with District policy. Specifically, the faculty auditor should review and verify the accuracy of the central treasurer's bank reconciliations. In addition, perform periodic comparisons between student ledgers' and the central treasurer's ledger, and investigate any discrepancies.

Implementation Plan of Action: As a new protocol, ECA ledgers will be brought to the central treasurer on a monthly basis. The central treasurer will compare the balance that she has for each account and ensure that they match. In the event that a discrepancy is present

between the ECA ledger and the central treasurer ledger, the central treasurer will forward the two ledgers to the faculty auditor for review. Additionally, all ECA's will be provided with new and matching binders with required tabbed sections including meeting notes and ledger. The Faculty Auditor will conduct unannounced rather than scheduled audits throughout the year as well as year-end close out meetings to ensure that records are kept in accordance with district policy.

Implementation Date: September 15, 2017

Person Responsible for Implementation: Faculty Auditor

3. Audit Recommendation: Ensure that the central treasurer receives supporting documentation for all ECA fund cash receipts that are remitted to her for deposit and that the cash receipts are properly recorded in the accounting records.

Implementation Plan of Action: Chief Advisor and Faculty Auditor met with all advisors and ECA officers. At that time, we clarified expectations that all receipts submitted would be itemized and that there would be a record of all decisions to expend funds in the minutes of student meetings.

Implementation Date: June 15, 2017

Person Responsible for Implementation: Chief Advisor & Faculty Auditor

4. Audit Recommendation: Deposit all cash collections in a timely manner.

Implementation Plan of Action: Installation of a drop box for after hour deposits and Faculty Advisors were directed to make deposits within 48 hours.

Implementation Date: June 15, 2017

Person Responsible for Implementation: Central Treasurer

5. Audit Recommendation: Prepare checks for signature only after receiving payment orders signed by student treasurers and faculty advisors, and that have supporting documentation attached to the payment orders, such as itemized invoices, bills or receipts.

Implementation Plan of Action: Chief Advisor and Faculty Auditor met with all advisors and ECA officers. At that time, we clarified expectations that all receipts submitted would be itemized and that there would be a record of all decisions to expend funds in the minutes of student meetings. Students and advisors were provided with a memo indicating this as well.

Implementation Date: June 15, 2017

Person Responsible for Implementation: Central Treasurer

6. Audit Recommendation: Ensure that student treasurers maintain a student ledger showing all collections, disbursements and a running cash balance.

Implementation Plan of Action: Students must meet with central treasurer monthly to verify that ECA ledgers match central treasurer ledger. New meeting minute notes require a treasurers report indicating previous balance, funds expended and fund received that is signed by the treasurer. Faculty Auditor will conduct random audits as well as year-end audits of ECA accounts including notes and ledgers.

Implementation Date: June 15, 2017

Person Responsible for Implementation: Faculty Advisors

Signed:



Cynthia Ford-Johnston
Superintendent of Schools

Date: 7/19/2017

