



Manchester-Shortsville Central School District

"Red Jacket Schools"

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November 9, 2017

To the Board of Education
RE: Corrective Action Plan Extraclass Audit

We have examined the statement of cash receipts and disbursement of the Manchester-Shortsville Central School District's Extraclassroom Activity Funds for the year ended June 30, 2017. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.

Current Year Deficiencies in Internal Control:

Change Funds-

During our interview we were informed that the Student Council-High School ~~and the Student Council-Middle School~~ change funds were established from cash receipts.

We recommend all receipts be deposited intact and all change funds deemed necessary be established by a check made payable to the Faculty Advisor or a Board authorized change fund. At the conclusion of the event or at year end, the change fund should be redeposited into the extraclassroom bank account.

Corrective Action: The District has determined that this deficiency only applied to the High School Student Council. The Middle School does not currently use a change fund for their activities. We have reviewed with the High School Student Council Faculty Advisor and Principal the process to request a check for the starting cash for an event that change cash is required.

Mission

We will challenge all learners and work in partnership with students, parents and community to achieve high standards.

Prior Year Recommendation:

We are pleased to report that the following prior year recommendation has been implemented to our satisfaction.

1. The RJ Music Club held no raffles during the 2016-17 fiscal year.
2. There did not appear to be any instances where the Principal approved fundraisers prior to their commencement.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

November 6, 2017

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