

Schoharie Central School District

PO Box 430, 136 Academy Drive, Schoharie, New York 12157

Extra Classroom Audit Report by Raymond G. Preusser, CPAs, P.C.

Schoharie Central School District

2022-23 School Year: July 1, 2022 to June 30, 2023

Corrective Action Plan: October, 2023

Cash Receipts

The auditor noted the following:

1. Several instances of funds being held longer than the recommended three (3) days.
2. Two (2) instances of cash receipts missing supporting documentation (copy of check).
3. One (1) instance where the signature of the central treasurer was missing from a receipt.

The auditor also strongly recommends that all funds for deposit be turned in directly to the central treasurer, who will record a receipt and prepare a deposit slip, and ensure appropriate safe-keeping and timely deposit to the bank.

Action Plan by Schoharie Central School District: the responsible District officials will work with the central treasurer and the advisors to bring about the recommendations of the auditor regarding the proper accounting for cash receipts.

Cash Disbursements

The auditor noted the following:

Four (4) instances where not all of the required signatures on payment orders were present. All payment orders need to be fully completed prior to the disbursement of funds.

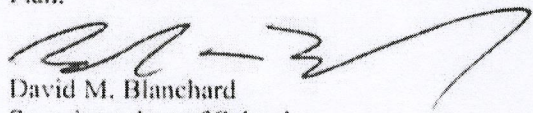
Action Plan by Schoharie Central School District: the responsible District officials will work with the central treasurer and the advisors to bring about the recommendations of the auditor regarding the accounting for the disbursement of funds.

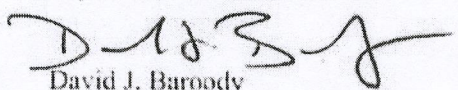
Inactive Clubs

The auditor noted that five (5) student activities were financially inactive during the school year. The auditor recommended that the inactive clubs be reviewed and if any club is inactive, that the Board of Education take action to disburse any remaining funds in accordance with district policy.

Action Plan by Schoharie Central School District: the responsible District officials will work with the central treasurer and the advisors to bring about the recommendations of the auditor regarding whether the clubs that were financially inactive during the past school year are totally inactive, and then so advise the Board of Education.

We are the responsible District officials to ensure compliance with this Corrective Action Plan.


David M. Blanchard
Superintendent of Schools


David J. Baroody
Business Administrator