



***Skaneateles Central School District***  
*Nationally Recognized For Excellence*  
*45 East Elizabeth Street*  
*Skaneateles, New York 13152*

Lynda Quick  
*Superintendent of Schools*  
(315) 291-2221

Christine DeMass  
*Assistant Superintendent of Business Operations*  
(315) 291-2221  
Fax (315) 685-0347

November 1, 2019

Office of Audit Services  
87 Washington Avenue, Room 524  
Albany, New York 12234

Office of the State Comptroller  
Division of Local Government Services  
And Economic Development  
Data Management Unit, 12<sup>th</sup> Floor  
110 State Street  
Albany, New York 12236

Re: Corrective Action Plan relative to the audit management letter for the extraclassroom activities funds, 2018-2019 fiscal year.

Dear Office of the State Comptroller:

Please see the below responses in regards to the 2018-2019 audit management letter for the extraclassroom activities funds received by the office of Raymond F. Wager, CPA, P.C., a division of Mengel Metzger Barr & Co., LLP:

IRS Form 1099: The Club Advisors, Central Treasurers and Mr. Musso are working closely to set up policies and procedures to issue IRS Form 1099's when necessary. They are looking at ways to attain IRS Form W-9 from all vendors so they have the necessary information to complete the form when necessary. Club Advisors and Central Treasurers will monitor payments to each vendor throughout the year so they are aware of when IRS Form 1099 is necessary and when it isn't. This finding will be highlighted in the annual training provided to Student Advisors, Faculty Advisors and Central Treasurers.

Profit and Loss Statements: Mr. Musso will continue to work closely with Central Treasurers and Club Advisors on completing profit and loss statements and the end of each fund raising activity. A simple profit and loss template has been provided to all Club Advisors and will be submitted to the Club Treasurers at the conclusion of each fundraising activity. Mr. Musso will continue to highlight this during the annual training.

Donated Equipment: The District has a policy in place that states all donated or purchased equipment must be turned over to the District so the asset can be tagged and tracked for accounting purposes. The donated equipment will be turned over so the District can account for it while on District property. This has and will continue to be highlighted in the annual training.

Inactive Clubs: Throughout the course of the 2018-19 fiscal year, there were a few clubs that had no financial activity. The clubs are as follows;

- Senior Activities Club
- Junior Classical League

It has been determined that the Seniors Activity Club will no longer exist and the remaining funds in the account will be moved over to the Student Government account. It has also been determined that the Junior Classical League will be regenerated so these fund will stay in the account as it will have activity in the upcoming school year.

Implemented Recommendations from prior year - Over the course of the 2018-19 school year, there were prior year recommendations that were implemented to the satisfaction of our auditors. The recommended implementations are as follows;

- There were no gift cards purchased during the 2018-19 fiscal year.
- Significant improvement has been made with the preparation of profit and loss statements.

Sincerely,



Connor Brown