



DeRuyter Central School

Home of the Rockets

711 Railroad Street, DeRuyter, NY 13052
Phone: 315-852-3400 Fax: 315-852-9600

Neal A. Capone, Ed.D.

Superintendent of Schools

Jenny Valente
Director of Special Education
PK-5 Principal

Stephen Rafferty
6-12 Principal

Amanda Graham-Quirk
School Business Executive

January 3, 2024

To: Dr. Neal Capone, Superintendent
From: Amanda Graham-Quirk, Business Administrator
Re: Corrective Action Plan for 2022-2023 Extra Classroom Activities

Below are the findings from the 2022-23 Extra Classroom Audit and the Corrective Action Plan for each finding.

Finding 1:

Sales Tax- During the course of our examination, we noted one fundraiser held by the Class of 2024 in which it does not appear that sales tax was remitted to New York State based on gross sales. We recommend every effort be made to issue resale certificates (Form ST-120) to vendors when making purchases of merchandise intended for resale and to collect sales tax upon the resale of the merchandise.

Corrective Action Plan:

The district has been submitting all sales tax collected from the clubs. We need to ensure that moving forward we are taking gross sales and subtracting any sales tax that the club has paid to the vendor when obtaining the goods for sale. The form will be updated and the explanation will be given to all clubs going forward.

Implementation Dates:

By January 31st, 2024

Finding 2:

Reconciliations- During the course of our examination, we noted one instance in the Class of 2023 in which the reconciliation of items sold did not trace to the cash collected. In order to improve internal accounting controls and accountability, we recommend ensuring that the items sold on the reconciliation agrees to the cash collected prior to submitting the reconciliation to the Central Treasurer.

Corrective Action Plan:

This was in one of our Krispy Kreme orders and given the “free” donuts that are distributed we were unable to reconcile to within \$20. The Central Treasurer will be ensuring that the Profit and Loss statements are done in a timelier manner with clearer backup from the fundraiser going forward.

Implementation Dates:

By January 31st, 2024



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Finding 3:

Profit and Loss Statement- During the course of our examination, we noted one instance in the Class of 2024 in which the profit and loss statement was missing signatures from the Student Treasurer and Faculty Advisor. However it was noted, per discussion with the client, the Faculty Advisor had resigned prior to the end of the fundraiser, and therefore, could not sign the profit and loss statement. We recommend the Student Treasurer together with the Faculty Advisor prepare profit and loss statements at the close of each fund-raising event. In addition, these statements should be signed by each position and submitted to the Central Treasurer and be retained for our review at year end.

Corrective Action Plan:

The district was in a position where we had the Central Treasurer and the High School Principal as the signatures on the reconciliation process. Given the circumstances around the resignations we felt not including a student at that moment was in the best interest of the students. If this situation arises again we will have the Business Official and Superintendent sign off on the reconciliation as well as the Central Treasure, Principal, and student treasurer.

Implementation Dates:

By January 31st, 2024