



## *East Greenbush Central School District*

### **ADMINISTRATION CENTER**

29 Englewood Avenue, East Greenbush, New York 12061

Phone (518) 207-2534 Fax (518) 477-8124

**Mary T. Ridzi**

*District Treasurer*

### **2023 Corrective Action Plan**

12/06/2023

This Corrective Action Plan is in response to the Management Letter issued to the East Greenbush Central School District on November 13, 2023 by Bonadio & Co., LLP.

**Observation** – Fiscal year activity of the Extraclassroom clubs cash receipts and disbursements was obtained. A sample of 25 cash receipts and 25 cash disbursements were selected and supporting documented was reviewed. Our findings are as follows:

**Cash Disbursements:**

- Of the 25 cash disbursements tested, 3 checks were missing an authorizing signature (second signature).
- Of the 25 cash disbursements tested, 1 payment order form was missing the authorized signature of the Faculty Advisor.
- Of the 25 cash disbursements tested, 1 disbursement did not have sufficient supporting documentation.

**Corrective Action Plan** – School District administration will obtain proper supporting documentation for each transaction. Proper authorized signatures will be obtained on the disbursing order forms and checks, in accordance with the School District's policy. The Faculty Auditor will continue to audit extraclassroom records on a monthly basis and will also review cleared checks to verify signatures of both the Extraclassroom Treasurer and a building Principal on the checks. Policies and procedures have been provided to all Faculty Advisors along with guidance on best practices. The specific instances noted have been discussed with the respective Faculty Advisors and they have been advised on proper procedures.

**Responsible School District Official** – District Treasurer

**Completion Date** – September 15, 2023

East Greenbush Central School District

Mary T. Ridzi, District Treasurer

*A School and Community Working Together*