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## **MONTICELLO CENTRAL SCHOOL DISTRICT**

### **CORRECTIVE ACTION PLAN**

**In response to**

**INTERNAL AUDIT REPORT**

**For the period**

**October 2023 – December 2023**

The District's Internal Auditors, Waschitz Pavloff, CPA, LLP presented the Internal Audit Report to the Audit Committee at their meeting on February 15, 2024. The Board of Education accepted the report at their regular meeting on April 16, 2024.

Areas of risk was identified in the October – December 2023 report as follows:

- 1.) Student Services – Extra Classroom Activity Fund
  - a. One of the 4 clubs tested was missing the deposit slip for three deposits made in November 2023. We recommend that the district maintain supporting documentation for all deposits, including deposit slips.
    - i. Corrective Action taken: Both Central Treasurers were reminded on February 20, 2024 that every deposit should have supporting documentation including the person the deposit is received from and the nature of the deposit. A follow-up email was sent to the Central Treasurers on March 22, 2024.
  - b. It was noted that the Central Treasurers do not maintain their own list of all the club advisors and student elected officers. We recommend that the Central Treasurers maintain a list of all Board approved club advisors and student elected officers for every club.
    - i. Corrective Action taken: On February 20, 2024, Elizabeth Terwilliger, District Treasurer provided both Central Treasurers, Eric Shewmaker and Tyler Laufersweiler a spreadsheet that lists all the current extra classroom clubs for the High School and Middle School. They were instructed to complete this form at least annually or as needed based on changes to advisors or student officers.

- c. It was noted that there was an outstanding deposit from November 2023 on the December 2023 bank reconciliation for the High School Extra Classroom Activity Fund. The outstanding deposit had not cleared as of December 31, 2023. We recommend that all deposits are made on a timely basis.
  - i. Corrective Action taken: On February 20, 2024 the High School Central Treasurer was reminded that deposits should be made timely and when the bank reconciliation's are prepared to question any deposits that are in transit.

There were no other findings on the October – December 2023 Internal Audit Report.