



Matthew T. Evans, Ed. D.
Superintendent of Schools
mevans@k12mcsd.net

MONTICELLO CENTRAL SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

In response to

INTERNAL AUDIT REPORT

For the period

October 2025 – December 2025

The District's Internal Auditors, Waschitz Pavloff, CPA, LLP presented the Internal Audit Report to the Audit Committee at their meeting on March 19, 2026. The Board of Education accepted the report at their regular meeting on April 9, 2026.

Areas of risk reviewed in the October – December 2025 report as follows:

1. Purchasing and expenditures – Purchasing
 - a. There were no findings noted in this area.
2. Facilities, Equipment and Inventory – Facilities Maintenance
 - a. The District has a long-range plan for school bus replacement as recommended by the New York State Department of Education.
3. Facilities, Equipment and Inventory – Facilities Construction
 - a. There were no findings noted in this area.
4. Student Services – Extra Classroom Activity Fund
 - a. Findings – one fundraising event in the Middle School and three fundraising events in the High School did not have a profit and loss statement prepared.
 - b. Findings – There were several deposits that were made several weeks after the date they were received due to the Central Treasurer being absent for a period of time. All monies were accounted for.
 - c. Findings – the High School bank reconciliation had two outstanding checks from May and June 2025

Corrective Action Plan – Student Services – Extra Classroom Activity Fund

The District Treasurer, Elizabeth Terwilliger, met with the Central Treasurers of the Middle School and High School on March 25, 2026 and retrained them on the need to ensure all paperwork is provided for every fundraising event, including the profit and loss statement and if anything is missing they must follow up with the club advisor to ensure the paperwork is completed.

The District Treasurer, Elizabeth Terwilliger, spoke with the Principal of the High School on March 25, 2026 to establish a procedure for ensuring timely deposits are made if the Central Treasurer is absent for a period of time. The Student Government Advisor will bring the deposits to Central Office on a weekly basis for deposit, if the Central Treasurer is absent for a period of time.

The District Treasurer, Elizabeth Terwilliger met with the Central Treasurers of the Middle School and High School on March 25, 2026 and retrained them on the process to void and re-issue stale dated checks (check older than 120 days).

There were no other findings that required corrective action on the October – December 2025 report.