

October 8, 2019

New York State Education Department
Office of Audit Services, Room 524EB
89 Washington Avenue
Albany, NY 12234

Re: Corrective Action Plan – 2018-19 Audit

Dear Sir/Madame:

This is the response to the nonmaterial findings and evaluations contained in the audit of the Chatham Central School District for the year ended June 30, 2019.

The following is a description of the nonmaterial findings and the district response.

Prior-Year Conditions

1. Extraclassroom Activity Funds

Prior Condition: Through testing of the Extraclassroom Activity Funds in the prior year, we noted the following:

- 1) Instances where sales tax was not charged or paid.
- 2) Instances where profit & loss statements were not completed.
- 3) Instances of inactive clubs.

Status: This condition has improved over prior years. In the current year we noted 2 inactive clubs.

Recommendation: We recommend that the District review its procedures to ensure that all clubs are following proper requirements outlined in the NYS Pamphlet #2. Additionally, the board and management should review these clubs and determine if they should remain or be closed as per board policy.

Response: The district reviewed the inactive clubs and will remove them from the extraclassroom activity account this year.

Please feel free to contact me if you have any questions or concerns with respect to this response.

Sincerely,

Michael Chudy
Business Administrator
Chatham Central School District
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