

Genesee Valley Central School

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December 10, 2020

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

Management Division:

With regard to our 2019-20 financial statements and accompanying management letter, we offer the following response to the items cited.

Inactive Activity Funds

During the audit of the Extraclassroom activity fund, we noticed two activities (Scholastic Challenge and Choir) had very little or no activity during the current fiscal year and seems to be an inactive account. We recommend that the District review the status of this club and those activities which are determined to be inactive and should be closed out and transferred to the Trust and Agency Fund, General Fund, or to another Activity Fund. The District may wish to develop a policy that dictates the course of action when activity funds remain inactive for a period of time, such as being transferred to the student council fund.

Organization's Corrective Action Plan

The District will continue to evaluate each activity fund throughout the 2020-21 school year to determine appropriateness and take steps necessary to either transfer funds on inactive accounts to active accounts or remove these funds from the Extracurricular activity ledgers. This action will be implemented by the Extraclassroom Treasurer, Devan Healy, on July 1, 2020.

Student Involvement

During our audit, we noticed that some activity funds are not being run by the students, whereby meetings are held to establish the mission of the club along with decisions on fundraisers, purchases, and other business items. State Education Law defines an activity fund as "an organization within the School District whose activities are conducted by students and whose financial support is raised other than taxation or through changes of the Board of Education". We recommend that students become involved in the decision-making process of activity funds, including the cash receipts and cash disbursements function.

Organization's Corrective Action Plan

The District will continue to evaluate each activity fund throughout the 2020-21 school year to determine appropriateness and take steps necessary to either involve students, transfer funds on inactive accounts to active accounts, or remove these funds from the Extracurricular activity ledgers. The Extraclassroom treasurer, Devan Healy, will review these funds beginning July 1, 2020, and evaluate the student involvement in each account.

Funds Raised for Certain Purposes

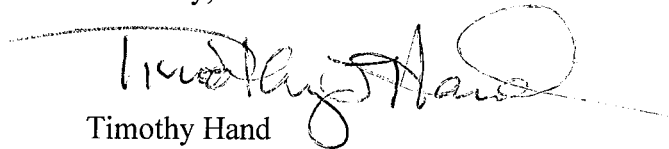
School districts were faced with difficult decisions during school closures resulting from the Pandemic including what to do with funds raised by students for certain purposes (i.e. student trips) that didn't take place. We recommend that the District develop a policy to address this situation if it occurs in the future and consider reviewing the policy with its legal counsel.

Organization's Corrective Action Plan

Under unprecedented times, the District allowed funds to be used in areas other than the intended class trip that was contingent on class approval. To protect ourselves from future occurrences, the District will look into drafting a policy regarding funds raised by students for purposes that are unable to take place. The Business Manager, Superintendent, and Board of Education will review current policies and implement new policies if necessary during the 2020-21 school year. This action will be implemented by January 29, 2021.

Thank you for your constructive comments. As indicated, we will refocus our efforts to improve these deficiencies. Please feel free to contact me with questions.

Sincerely,

A handwritten signature in black ink that reads "Timothy Hand". The signature is written in a cursive style and is positioned above the printed name and title.

Timothy Hand
Board of Education - President