

Genesee Valley Central School

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October 1, 2022

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

Management Division:

With regard to our 2021-22 financial statements and accompanying management letter, we offer the following response to the items cited.

Student Involvement

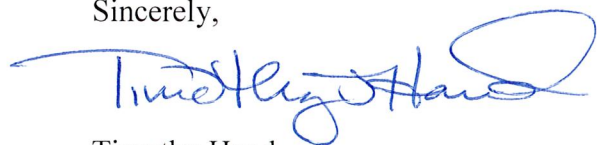
During our audit, we noticed that some activity funds are not being run by the students, whereby meetings are held to establish the mission of the club along with decisions on fundraisers, purchases, and other business items. State Education Law defines an activity fund as “an organization within the 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 2022-23 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 again, beginning July 1, 2022, and evaluate the student involvement in each account.

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,



Timothy Hand
Board of Education - President