



NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

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S. J. Vigliotti, Sr.
Superintendent of Schools

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TO: Audit Committee

DATE: 01/24/2017

FROM: Robert Magin, Assistant Superintendent for Business and Operations RDM

RE: Extraclassroom Audit for the Year Ending June 30, 2016

The Extraclassroom Activity Funds annual, independent audit report prepared for the Board of Education by Raymond Wager, CPA was provided to the Board for study. The audit contains statements for the year ending June 30, 2016. The recommendations have been or will be addressed as follows:

High School

- Current Year Deficiencies in Internal Control-

Profit & Loss Statements

Our examination revealed that some of the items listed on the Varsity Club and Yearbook profit and loss statements could not always be traced to the general ledger.

The items appearing on the profit and loss statements should be traceable to the general ledger maintained by the Central Treasurer.

The Assistant Superintendent for Business and Operations will review this issue with the Central Treasurer, high school administrators, and club advisors, as appropriate. Proper protocols will be reviewed. This will be completed no later than February 28, 2017.