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Assistant Superintendent  
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TO: Audit Committee  
DATE: 1/14/19  
FROM: Robert Magin, Assistant Superintendent for Business and Operations   
RE: Extraclassroom Audit for the Year Ending June 30, 2018

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, 2018. The recommendations have been or will be addressed as follows:

### High School

- **Prior Year Deficiency Pending Corrective Action-**

#### Reconciliation of Sales

Our examination revealed that a reconciliation of tickets sold to total cash collected was not prepared for the NHS February Dance.

We recommend a reconciliation of items/tickets sold to cash collected be prepared when applicable.

The Assistant Superintendent for Business and Operations will review this issue with the Central Treasurer, high school administrators, and club advisor, as appropriate. Proper protocols will be reviewed. This will be completed no later than February 1, 2019.

- **Current Year Deficiencies in Internal Control-**

#### Varsity Club

During the course of our examination, we noted that concession sales for the Varsity Club were not individually deposited from the corresponding athletic event. In addition, there were some instances where a reconciliation of items sold to total cash collected was not prepared.

In an effort to enhance internal controls, we recommend a reconciliation of items sold to the cash collected be prepared and turned into the Central Treasurer with the cash deposit. In addition, we recommend that concession sales be deposited separately for each athletic event.

The Assistant Superintendent for Business and Operations will review this issue with the Central Treasurer, high school administrators, and club advisor, as appropriate. Proper protocols will be reviewed. This will be completed no later than February 1, 2019.