




Horseheads Central School District

Encl. #10.11
December 15, 2011

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TO: Board of Education

FROM: Ralph Marino, Jr., Ed. D. 
Superintendent of Schools

DATE: December 15, 2011

RE: Corrective Action Plan – Extraclassroom Activity Funds

Below is the Corrective Action Plan (CAP) for the Extraclassroom Activity (ECA) Funds ending June 30, 2011:

Page 2 B.1: The High School Principal, Middle School Principal, and Director of Athletics will meet with their respective Central Treasurer's to establish segregation of incompatible duties when it comes to extraclassroom activities and report back to the BOE's Audit Committee by February 1, 2012.

Page 3 B.2: This finding will be shared with the High School Principal, the Middle School Principal, the Director of Athletics, and the Central Treasurers. The proper cash receipt collection procedures, the profit/loss statement, and ticket accounting will be implemented to ensure compliance. They will report back to the BOE Audit Committee by February 1, 2012.

Page 3 B.3: The Central Treasurers will verify that all beginning balances agree with prior period audit reports. They will report back to the BOE Audit Committee by February 1, 2012.

With kind regards.

C: Linda Klievoneit, District Treasurer
Karen Donahue, High School Principal
Bobbi Brock, Middle School Principal
Michael McCawley, Director of Athletics
Danielle Collier, High School Central Treasurer
Nancy Simons, Middle School Central Treasurer
Tim Seifert, Athletic Accounts Treasurer
Jessica Lawrence, Internal Auditor
Gerald Archibald, External Auditor
Gene Cvik, CBO Controller
Bernadette Sramek, CBO Accountant

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Quality Education for All

The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.