

Dr. Joseph M. DeBarbieri  
Acting Superintendent of  
Schools



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Management Services  
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TO: Dr. Joseph DeBarbieri, Acting Superintendent  
FROM: Kimberly Vile, Assistant Superintendent for Management Services  
DATE: January 9, 2023  
RE: Corrective Action Plan for Extra Classroom and Single Audit Financials June 30, 2022

Below please find the corrective action in response to the District's Management Letters for the June 30, 2022 Extra Classroom and Single Audit financial reports. This was discussed with the audit committee on January 9, 2023.

**Extra Classroom Audit Current Year Deficiency in Internal Control:**

**Baker High School – Gift Cards**

*During our interview with the Faculty Advisor of the Baker Art Club, we learned that the Student Treasurer is not typically involved in the counting of cash or preparation of profit and loss statements. In addition, we noted that a profit and loss statement prepared for one of this club's fundraising activities did not bear the signature of the Student Treasurer*

**The District includes and will continue to include the importance of the students' involvement and the expectations for each student officer during the annual Fall extraclassroom advisor and club officer training.**

**Other Item:** *The following item is not considered to be a deficiency in internal control; however, we consider it another item which we would like to communicate to you as follows: Inactive Clubs – As indicated on the statement of cash receipts and disbursements, the Baker High School Business Club, and the Baker High School Company Bee were financially inactive during the 2021-22 fiscal year. We recommend the status of these clubs be reviewed. If future financial transactions are not anticipated, they should be closed in accordance with the Board of Education policy.*

**The District will review inactive clubs each year by June 30th and communicate with the advisors or close the account in accordance with the Board of Education policy. Please note that some clubs are still being assessed from the pandemic.**

**Single Audit Current Year Deficiency in Internal Control: None.**