

FULTON CITY SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Fulton City School District's Extraclassroom Activity Funds for the year ended June 30, 2021. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Current Year Deficiency in Internal Control:

Fulton Junior High School –

Profit and Loss Statements

During the course of our examination, we noted that profit and loss statements were not prepared for the fundraising activities which were tested.

We recommend the Student Treasurer together with the Faculty Advisor prepare profit and loss statements for each fund-raising activity and that these statement be submitted to the Central Treasurer to be retained for our review at year end.

Other Item:

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

Inactive Clubs

As indicated on the statement of cash receipts and disbursements the following clubs were financially inactive during the 2020-21 fiscal year.

<u>G. Ray Bodley High School</u>		<u>Fulton Junior High School</u>
Environmental Club	Raiders' Robotics	Band
WGRB News	Science Club	Chorus
Journalism Club	Ski Club	Orchestra
National Honor Society	Student Reserve	
Raider's Den		

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.

Prior Year Recommendations:

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

G. Ray Bodley High School

1. Receipts from the clubs tested appeared to be deposited in a timely manner.
2. The Student Senate involved students in all financial decisions.

Fulton Junior High School

1. No donations were made during the 2020-21 fiscal year.
2. The Student Council maintained supporting documents for receipts and disbursements.
3. For those items tested, the 8 Green Club appeared to deposit receipts on a timely basis.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 17, 2021