

## **Fulton City SD**

---

### **Corrective Action Plan for 2020-2021 Extra-Classroom Audit Findings**

#### **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 statements be submitted to the Central Treasurer to be retained for our review at year end.

**District Response:** The district will provide annual training to Faculty Advisors on maintaining profit and loss statements for fundraising activities. Training was completed in January 2022.

#### **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 following clubs were financially inactive during the 2020-21 fiscal year.

##### **G. Ray Bodley High School Fulton Junior High School**

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.

**District Response:** The district will review these clubs and recommend dissolution for any without anticipated transactions prior to June 30, 2022. Due to the various COVID-19 restrictions to school activities, some of these clubs may not truly be inactive but rather impeded from conducting activities due to COVID-19.

#### **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.