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CERTIFIED PUBLIC ACCOUNTANTS PLLC

October 5, 2020

To the Board of Education and  
Management of North Syracuse Central School District

In planning and performing our audit of the cash receipts and disbursements of the Extraclassroom Activity Funds of North Syracuse Central School District (the District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered North Syracuse Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of North Syracuse Central School District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, significant deficiencies or material weaknesses may exist that have not been identified.

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 a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probably as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

In addition, we noted other matters involving internal control and its operation that we are reporting to management and are summarized below. Management's written response to the matters identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Appendix A**  
**Control Recommendations**

**Extraclassroom Activity Fund Recommendations:**

**Cash Receipts**

Observation: The Extraclassroom activity funds recorded cash receipts of approximately \$233,700 during the fiscal year. A sample of 61 receipts were tested across all clubs and schools. Approximately 27 of those receipts, totaling \$86,600, did not have sufficient supporting documentation. The District's policy 5252 IV, F. states: "two separate and independent sets of records of receipts and expenditures will be maintained." The District's policy 5252 IV, I states: "each receipt will have adequate supporting documentation showing the nature of activity from which funds are provided, starting/ending inventories for sale, number of items or tickets sold, or other substantial support for the method used to report the source of receipts submitted." Although the District has implemented procedures and policies for cash receipts, these policies and procedures were not consistently followed throughout the fiscal year by all clubs and supporting documentation for receipts was not consistently maintained.

Recommendation: The District should continue to enforce its policies and procedures to ensure all activities have appropriate documentation to support the receipts. The documentation should include detailed deposit breakdowns by student activity, use of profit and loss statements for significant fundraising events and tracking ticket sales for events that utilize tickets in accordance with the District's policy 5252.

District's response: The District agrees with the recommendation and will continue to enforce its policies and procedures relating to internal controls and maintaining supporting documentation for all cash receipts.

This report is intended solely for the information and use of the Audit Committee, Board of Education, management and others within the North Syracuse Central School District and is not intended to be and should not be used by anyone other than these specified parties.



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