



## MIDLAKES BUSINESS OFFICE

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PHELPS-CLIFTON SPRINGS CENTRAL SCHOOL DISTRICT  
1490 State Route 488, Clifton Springs, NY 14432  
PHONE: (315) 548-6436 | FAX: (315) 548-6439

*Tracy Marshall, Business Administrator*

*Krystal Plante, Administrative Assistant*

**To:** Matthew Sickles, Superintendent  
**CC:** Board of Education, Audit Committee  
**From:** Tracy Marshall, Business Administrator  
**Subject:** External Audit Findings and Corrective Action Plan

During the examination of the district's internal controls for fiscal year ending June 30, 2019, the external auditors noted the following deficiency. The corrective actions necessary to address the deficiencies are listed under the district response sections. Overall the audit results were very positive, and the financial condition of the District remains good overall.

**FINDING:**

During our examination of off-site cash collections, we noted deposits totaling \$1,900 for pool use, swim lessons, and pool party's dated from May 2019 through July 2019 were not deposited until July 15, 2019.

**RECOMMENDATIONS:**

We recommend every effort be made to turn over off-site cash collection over to the business office for deposit within 5 business day of receipt.

**DISTRICT RESPONSE:**

The District will ensure that receivables are deposited within 5 business days.