



Tioga Central School District
27 Fifth Ave., Tioga Center, NY 13845
607-687-8000 www.tiogacentral.org

September 26, 2019

Management Corrective Action Plan
For the Year Ended June 30, 2019

In response to recommendations from our Independent Auditors, we are taking the following steps to strengthen our District policies, procedures and operating efficiency:

General Purpose Financial Statements:

- There were no prior year Management Comment items to address for the 17/18 school year, and there are no Management Comment items to address for the 18/19 school year. However, it is noted that, as in the prior year, there were several items for discussion.

Extraclassroom Activity Funds:

- Cash Disbursements – Shipments: The auditors noted that there were instances where goods purchased with Extraclassroom Activity funds were shipped to an address other than the school. While this was already addressed in advisor training, additional follow up will be conducted with any new advisors who may not have been able to attend the initial training.
- Financially Inactive Clubs: The auditors noted that there were clubs that were financially inactive for at least one year. These clubs will be reviewed, and a determination made on whether the Board should close the clubs due to inactivity.

Submitted by:

A handwritten signature in black ink, appearing to read "D. Hamilton", written over a horizontal line.

Dr. David Hamilton, Superintendent