

Club Audit Findings

1. AMS Grade 6 – No paperwork or binder submitted to Audit, No activity for two school years AMS principal contacted. Advisors listed as Catherine Reinisch and Mark Dumont (Per email from Mark they are looking to close the account and transfer the money to the GF)
2. AMS Grade 7 – Beginning Balance is from 17/18 not 18/19. Ledger is missing December transactions. No proper paperwork included, no invoices, statements of revenue or minutes from meetings. Advisors listed as Toni Conover and Michael Cavotta no response in regards to my letter sent.
3. AMS Yearbook – Ledger only submitted account has a CR dated 8/5/19 but not recorded on the ledger because she used the balance as of 9/1 for her ledger not 7/1. No other documentation was submitted and no other activity. Per prior year info activity usually starts around February or March for yearbook sales. Will keep an eye on during the year and address as necessary. Advisors listed as Carol Winkley and Joanne Goodermote.
4. Class of 2020 – Balance discrepancy due to CR #6356 not on club ledger. Sales Tax vendor credit not on club ledger (posted December teachers already gone for break) and check request submitted but not processed. Advisor listed as Nicole Freeman after speaking with her she is going to update her ledger and compare her records to ours on a more consistent basis.
5. Class of 2021 – No paperwork or binder submitted to Audit. **Update** paperwork submitted week of January 6th after audit was completed. Reviewed binder difference due to missing credits Holly Ball Proceeds and sales tax vendor credit. Advisor is having check requests pre-signed by the student. Advisors listed as Jen Yost and Ann Medici. I have spoken with Jen and we are working on a plan so she is aware of proceeds from other clubs.
6. Drama – Sales Tax vendor credit not recorded (posted 12/20/19 teachers already gone for break). No club meeting minutes submitted. Advisors listed as Lauren Mouzakas and Sarah Christy.
7. AMS Grade 8 – No paperwork or binder submitted to Audit. **Update** paperwork submitted week of January 6th after audit was completed. Reviewed binder to see that as of 1/15/2020 this club has had no activity this 19/20 school year and no meeting minutes. Advisors listed as Chris Anderson and Holly Gardinier. After further review club activity usually starts around February or March. Will keep an eye on during the year and address as necessary.

8. National Honor Society – No paperwork or binder submitted to Audit. **Update** paperwork submitted 1/16/2020. Dry cleaning receipt needs to be a detailed receipt of what was cleaned. Advisor listed as Karyn Rees, Alice spoke with Karyn and was able to get a detailed receipt.
9. Horticulture – No activity for 19/20 school year as of 12/20/2019. Advisor listed as Elena Oldendorf. After further review club activity usually starts around February. Will keep an eye on during the year and address as necessary.
10. Japan – No paperwork or binder submitted to Audit, No activity on club and no advisor appointed HS principal contacted. Prior year Advisor was Susannah Graziano. Per Heath Quiles a memo is being processed to close the account.
11. MH KKIDS – Only submitted a ledger sheet no copies of invoices, statements of revenue, memos or minutes of meetings. Missing sales tax vendor credit (posted December teachers already gone for break) and missing bank deposit adjustment posted in November. No officers appointed. Advisors listed as Andrea Lubbers, Tara Russell, Sally McKenna and Bethany Reddy. Spoke with Andrea and discussed the process of comparing her ledger to our records and she is going to correct going forward.
12. PES KKIDS – Missing proper documentation, no copies of statement of revenue, minutes from meetings, and missing student signatures on documentations provided. Ledger is inadequate proper deposit amounts not posted to reflect tax. Missing sales tax vendor credits, incorrect beginning balance and 4 checks requested not listed on ledger. Advisors listed as Cherise Anadio, Susan Baines, Patricia Morley, and Kim Whalen.
13. WSL KKIDS – No paperwork or binder submitted to Audit. **Update** paperwork submitted week of January 6th after audit was completed. Reviewed binder club only has a student treasurer appointed per NYS Guidelines there needs to be other officers appointed. There are no minutes from the meetings held. Advisors listed as Julianne Strano and Jaclyn Sgambati.
14. MUSIC – Ledger is missing a November deposit and has a deposit posted for the incorrect amount. Missing copies of proper paperwork and signatures for invoices, statements of revenue, memos etc. Club has 2 student treasurers appointed and no other club officers and does not have meetings. Advisor listed as Michael Blostien. Spoke with Michael and is correcting his paperwork going forward.
15. New Horizons – Ledger does not include a check request, deposits are not posted to reflect the sales tax. Missing sales tax vendor credit (posted December teachers already gone for break) and proper paperwork (copies of invoices, statements of revenue, memos). Advisor listed as Jay Goodnow

16. Odyssey of The Mind – No paperwork or binder submitted to Audit. Advisor listed as Dan Fairchild. Spoke with Dan and he is a new advisor this year explained to him what is required and what he needs to correct and provided the NYS Pamphlet 2 to him.
17. Robotics – No paperwork or binder submitted to Audit. **Update** paperwork submitted week of January 6th. Reviewed the paperwork there are no copies of any deposits made or invoices paid. Ledger has a discrepancy of a check paid that we do not have in our system. Advisors listed as Kierstin Lambright and Matt Duff.

****ALL ADVISORS HAVE BEEN GIVEN AN UPDATED NYS PAMPHLET 2 FOR THEIR RECORDS
IN THE FORM OF A PAPER COPY OR A LINK EMAILED TO THEM****

A handwritten signature in cursive script, reading "Amanda Kelley". The signature is written in dark ink and is positioned in the lower right quadrant of the page.

19-20 CLUB AUDIT

	EX 601.01 AMS GRADE 6	EX 601.02 AMS GRADE 7	EX 601.03 AMS STUDENT COUNCIL	EX 601.04 AMS YEARBOOK	EX 601.06 AP CONNECTIONS	EX 601.09 CLASS OF 2020	EX 601.10 CLASS OF 2021	EX 601.11 DRAMA CLUB	EX 601.12 STUDENT GOVERNMENT	EX 601.13 AMS GRADE 8	EX 601.14 NATIONAL HONOR SOCIETY	EX 601.15 HORTICULTURE OPPORTUNITIES
PER GL BALANCE @ 7/1/2019	\$ 347.23	\$ 1,161.87	\$ 3,249.33	\$ 10,028.30	\$ 649.45	\$ 4,355.87	\$ 1,569.95	\$ 35,523.42	\$ 4,461.63	\$ 639.91	\$ 347.99	\$ 2,524.66
RECEIPTS IN TRANSIT	\$ -	\$ 2,585.00	\$ 1,218.00	\$ 1,201.42	\$ 101.58	\$ 31,548.14	\$ 8,837.95	\$ 3,022.63	\$ 666.00	\$ -	\$ 2,440.00	\$ -
DISBURSEMENTS	\$ -	\$ (2,791.06)	\$ (455.11)	\$ -	\$ (155.02)	\$ (10,513.40)	\$ (4,171.56)	\$ (3,196.32)	\$ -	\$ -	\$ (476.56)	\$ -
BALANCE @ 12/31/2019	\$ 347.23	\$ 955.81	\$ 4,012.22	\$ 11,229.72	\$ 596.01	\$ 25,390.61	\$ 6,236.34	\$ 35,349.73	\$ 5,127.63	\$ 639.91	\$ 2,311.43	\$ 2,524.66
PER CLUB BALANCE @ 7/1/2019	No Binder	\$ 1,004.87	\$ 3,249.33	\$ 11,229.72	\$ 649.45	\$ 4,355.87	\$ 1,569.95	\$ 35,523.42	\$ 4,461.63	\$ 639.91	\$ 347.99	\$ 2,524.66
RECEIPTS	Submitted	\$ 17,585.55	\$ 1,218.00	\$ -	\$ 101.58	\$ 31,362.92	\$ 8,367.04	\$ 3,021.56	\$ 666.00	\$ -	\$ 2,440.00	\$ -
DISBURSEMENTS	No Activity	\$ (15,278.00)	\$ (455.11)	\$ -	\$ (155.02)	\$ (10,717.54)	\$ (4,171.56)	\$ (3,196.32)	\$ -	\$ -	\$ (476.56)	\$ -
ADJUSTED BALANCE @ 12/31/2019	\$ -	\$ 3,312.42	\$ 4,012.22	\$ 11,229.72	\$ 596.01	\$ 25,001.25	\$ 5,765.43	\$ 35,348.66	\$ 5,127.63	\$ 639.91	\$ 2,311.43	\$ 2,524.66
Variance	1 -347.23	2 2,356.61	0.00	3 0.00	0.00	4 -389.36	5 -470.91	6 -1.07	0.00	7 0.00	8 0.00	9 0.00
	EX 601.16 JAPANESE CLUB	EX 601.18 MILLER HILL KKIDS	EX 601.19 POESTENKILL KKIDS	EX 601.20 WEST SAND LAKE KKIDS	EX 601.21 MUSIC CLUB	EX 601.22 NEW HORIZONS	EX 601.23 ODYSSEY OF THE MIND	EX 601.24 AMS COUNCIL OF THE ARTS	EX 601.25 ROBOTICS CLUB			
PER GL BALANCE @ 7/1/2019	\$ 39.66	\$ 522.03	\$ 1,035.30	\$ 100.18	\$ 7,228.33	\$ 311.47	\$ 644.26	\$ 7,923.19	\$ 3,106.68			
RECEIPTS IN TRANSIT	\$ -	\$ 195.41	\$ 417.06	\$ 514.84	\$ 31,246.00	\$ 1,907.62	\$ -	\$ 1.35	\$ 3,116.00			
DISBURSEMENTS	\$ -	\$ (279.00)	\$ (854.24)	\$ (514.84)	\$ (4,616.00)	\$ (1,895.00)	\$ -	\$ (852.00)	\$ (1,126.01)			
BALANCE @ 12/31/2019	\$ 39.66	\$ 438.44	\$ 598.12	\$ 100.18	\$ 33,858.33	\$ 324.09	\$ 644.26	\$ 7,072.54	\$ 5,096.67			
PER CLUB BALANCE @ 7/1/2019	No Binder	\$ 522.03	\$ 1,034.02	\$ 100.18	\$ 7,228.33	\$ 311.47	No Binder	\$ 7,923.19	\$ 3,106.68			
RECEIPTS	or Paperwork	\$ 195.19	\$ 448.00	\$ 514.84	\$ 30,746.00	\$ 1,880.40	or Paperwork	\$ 1.35	\$ 3,116.00			
DISBURSEMENTS	Submitted	\$ (279.00)	\$ (642.62)	\$ (514.84)	\$ (4,616.00)	\$ (300.00)	Submitted	\$ (852.00)	\$ (1,776.01)			
ADJUSTED BALANCE @ 12/31/2019	\$ -	\$ 438.22	\$ 839.40	\$ 100.18	\$ 33,358.33	\$ 1,891.87	\$ -	\$ 7,072.54	\$ 4,446.67			
Variance	10 -39.66	11 -0.22	12 241.28	13 0.00	14 -500.00	15 1,567.78	16 -644.26	0.00	17 -650.00			

THIS IS TO CERTIFY THAT THE ABOVE REPORT IS VERIFIED AND IN AGREEMENT WITH THE CLUBS AND ANY VARIANCES HAVE BEEN NOTED AND ADDRESSED FOR CORRECTION

Christina Kelley
Faculty Auditor