

District Office

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Michael Gill, Superintendent

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October 7, 2020

Buffamante Whipple Buttafaro, P.C.
130 South Union Street
Suite 200
Olean, New York 14760

Dear Ladies and Gentlemen:

In response to your letter to the Board of Education, Elmira Heights Central School District dated October 7, 2020 concerning the audit of the Extraclassroom Activity Funds for the year ended June 30, 2020, we submit the following response.

Gross Margin Analysis

The District may wish to implement a process where profitability/gross margin expectations are developed prior to the commencement of each fundraiser. At the conclusion of the fundraiser, the actual results could then be compared to that expected. This gross margin analysis would serve the purpose of determine whether actual profits are in line with that estimated, along with determining whether the fundraiser was ultimately successful.

District's response: *The District will consider performing a gross margin analysis for its fundraisers once completed.*

Funds Raised for Certain Purposes

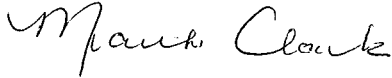
School Districts were faced with difficult decisions during the school closures resulting from the Pandemic including what to do with funds raised by students for certain purposes (i.e. student trip) that didn't take place. We recommend that the District develop a policy to address this situation if it occurs in the future and consider reviewing the policy with its legal counsel.

District's response: *District will review the necessity of updating the current Extraclass Policy to include guidance what to do with funds raised by students for certain purposes with legal counsel.*

Enter with high expectations – leave with confidence and pride.

The District continues to be diligent in analyzing and correcting matters of internal control as they occur and by reviewing the internal and external management letters

Sincerely,

A handwritten signature in cursive script that reads "Martha Clark".

Martha Clark
Business Official

Cc: Michael Gill
Board of Education
New York State Education Department
New York State Office of the State Comptroller

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