

# **PELHAM UNION FREE SCHOOL DISTRICT**

## **Corrective Action Plan Related to Risk Assessment Update Report April 27, 2021**

### **Current Year Observations and Recommendations**

#### **Recommendation**

The person primarily responsible for processing student related data to New York State should review with the District's Records Officer any questions regarding the types of historical records and files that should be maintained.

#### **District Response**

The noted individual has been provided with the District's written records retention policy and has been instructed to contact the District's Records Officer with any further questions.

Implementation Date: Done

### **Status of Prior Year Observations and Recommendations-Open Items**

#### **PAYROLL**

#### **(Recommendations from the AUP Report dated February 19, 2018)**

#### **Recommendation 1**

The District should develop a policy related to the processing of payroll, which would specify the items that required Board approval prior to payment, the individual responsible for certifying the payroll, etc.

#### **Finding**

Our understanding is that this will be addressed over the next few months.

#### **District Response**

The Business Office is actively working with the Board's Policy Committee to create the recommended policy. **Implementation Date: By June 30, 2021.**

#### **REVENUE ACCOUNTING AND RECEIPTS PROCESSING**

#### **(Recommendations from the AUP Report dated January 28, 2019)**

#### **Recommendation 2**

We recommended that the District consider implementing the following items to further improve internal controls and operational efficiencies related to revenue management and cash receipts:

Supporting Documentation - All deposits received from the schools should be accompanied by a completed deposit form and supporting documentation (i.e. list of students and amount each paid) in order for the Business Office to determine that the deposit is complete. Additionally, all deposits from the buildings should be sent to the Business Office in a timely manner.

#### **Finding**

We noticed that there has been very little activity in this area in the past year due to the Covid shutdowns and reduced activity. We will follow up next year to assess if complete documentation is being provided to the business office for the school cash and checks received.

**District Response**

The Business Office will continue to work with schools and departments to ensure that underlying cash receipt documentation is complete, reasonable, and received in a timely manner, by reviewing supporting documentation over the remainder of the current school year and developing any needed practices. Implementation Date: By June 30, 2021.

**EXTRACLASSROOM ACTIVITIES**

**(Recommendations from the AUP Report dated January 28, 2019)**

**Recommendation 3**

Club Ledgers and Confirmation of Balances - Establish procedures to require that each club maintain a financial ledger and confirm in writing that ledger with the Central Treasurer at least once during the year and at the end of the year. On a test basis, the Central Treasurer at the HS should compare the deposits and expenses that are recorded to the correct account after the Student Treasurer posts the activity.

**Finding**

Balances were not confirmed at the end of the school year and there is very little activity this year. Both central treasurers committed to working with the club advisors to confirm balances at the end of this year and to help ensure clubs are maintaining ledgers as appropriate.

**District Response**

The Business Office will convey the auditor's recommendation and finding to those charged with governance over the Extraclassroom Activities and emphasize the need to comply with the recommendation as thoroughly as practical. Implementation Date: By June 30, 2021.

**PURCHASING AND STAFF ATTENDANCE**

**(Recommendations from the AUP Report dated May 5, 2020)**

**CONFIRMING POS:**

**Recommendation 4**

We recommend that the District consider a procedure to track confirming POs. Many Districts use a standard form that the purchaser is required to prepare to document the reason for the confirming POs.

**Finding**

The District is documenting each confirming purchase order and asking the department head for an explanation. Since the explanation is attached to the voucher package there is no file or log prepared so that volume or amount of these can be easily reviewed.

**District Response**

The District utilizes the monthly claims auditor reports as a log for confirming purchase orders. Periodically, the District summarizes the results of the reports and follows up with department heads to make them aware of the volume of confirming POs in their area. Implementation Date: Done.

**CONTRACT SUPPORT**

**Recommendation 5**

Many contracts require that the vendor provide proof of insurance or other supporting documentation. We recommend that the District consider developing procedures (using checklists or other means) to help ensure these required documents are in place prior to services being performed.

**Finding**

Our understanding is that this issue is being reviewed.

**District Response**

The District is in the process of defining responsibilities and procedures around this recommendation. Some measures are already in place. Implementation Date: December 31, 2021.

**BENEFITS AWARD**

**Recommendation 6**

We recommend that the District review the award of benefit time to the custodial staff to ensure it complies with the collective bargaining agreement and/or consider clarifying the contract.

**Finding**

The collective bargaining agreement is currently under negotiations and there are discussions related to benefit awards.

**District Response**

**The District is addressing this matter in the collective bargaining negotiations currently underway. Implementation Date: June 30, 2021.**

**USE OF AESOP**

**Recommendation 7**

We recommend the District consider how to efficiently utilize AESOP and departmental calendars to help ensure all benefit time used is ultimately recorded.

**Finding**

Due to the impact of the Covid shutdown, the expansion of AESOP has not been considered.

**District Response**

**The District is exploring the expanded use of AESOP and/or another electronic time & attendance system. Implementation Date: June 30, 2022.**

**USE OF TIMEPIECE**

**Recommendation 8**

We recommend that the District consider how to utilize the functionality of Timepiece to record partial days off.

**Finding**

The implementation of Timepiece was delayed due to the impact of Covid. The District is currently starting a "beta" project to determine how best to implement.

**District Response**

**The District has expanded the use of Timepiece at certain schools, with the plan to continue this process at each school. This may be delayed by the impending retirement of the District's long time Payroll & Benefits Clerk in summer 2021; however, the District is committed to this initiative. Implementation Date: June 30, 2022.**

**MANUAL ADJUSTMENT**

**Recommendation 9**

We recommend that the District consider a procedure in which manual adjustments for time awarded and regular time absence recording is reviewed by a second clerk. Criteria should be set regarding the frequency and timing of these reviews.

**Finding**

This has not been implemented.

**District Response**

**As the District explores the expanded use of AESOP and/or another electronic time & attendance system, it will establish a process for approving manual adjustments. Implementation Date: June 30, 2022.**