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**PELHAM UNION FREE SCHOOL DISTRICT**

**Corrective Action Plan Related to:**  
**Independent Accountant's Report on Applying Agreed-Upon Procedures:**  
**Benefits Administration and Certain Information Technology Operations**  
**for the Period January 1, 2020 through October 31, 2020**  
**Date: December 22, 2020**

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**Findings**

Findings are noted in the attached Independent Accountant's Report on Applying Agreed-Upon Procedures. Recommendations and District Response to findings follows.

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**Recommendation 1**

**Benefits Administration:** We recommend that the District clarify in writing the benefit coverage for the Superintendent.

**District Response**

The District will work with the Board of Education and legal counsel to ensure that benefit coverage for the Superintendent is clarified in writing

Implementation Date: By June 30, 2021.

**Recommendation 2**

**Information Technology Operations:** We recommend that the District review each of the accounts we have identified to determine a likely cause for the discrepancy. Procedures should be reviewed to help ensure timely removal of access and in addition, a full comparison of the network access to the payroll records should be performed no less than annually.

**District Response**

The District will implement this recommendation in full. The Information Technology (IT) Department has already begun removing access to the noted accounts and determining the causes. Further, the Business Office will work in coordination with the IT Department to review network access on an annual basis.

Implementation Date: Currently in process; expected to be complete by September 2021.