



PELHAM UNION FREE SCHOOL DISTRICT

**Corrective Action Plan Related to:
Independent Accountant's Report on Applying Agreed-Upon Procedures:
Special Education and Grant Activities
for the Period July 1, 2020 through September 30, 2021
June 1, 2022**

Findings

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

Recommendation 1

We recommend that the District develop formal written procedures for the tasks performed by the employees with duties related to Special Education and Grant administration.

District Response

This recommendation will be implemented.

Implementation Date: By June 30, 2023

Person(s) Responsible: Assistant Superintendent for Pupil Personnel Services & Assistant Superintendent for Business

Recommendation 2

We recommend that the District establish procedures to ensure all payments made to employees are properly approved and are in alignment with Board approved rates.

District Response

This recommendation has been implemented.

Implementation Date: Done

Person(s) Responsible: Assistant Superintendent for Business

Recommendation 3

We recommend that the District establish procedures to ensure the Assistant Superintendent of PPS memorializes the review and approval of invoices by signing-off on invoices prior to payments being disbursed.

District Response

This recommendation has been implemented.

Implementation Date: Done

Person(s) Responsible: Assistant Superintendent for Pupil Personnel Services

Recommendation 4

We recommend that the District establish procedures to ensure all disbursements are properly supported.

District Response

This recommendation will be implemented.

Implementation Date: June 30, 2022
Person(s) Responsible: Assistant Superintendent for Business

Recommendation 5

We recommend that the District ensure that invoices received for special education services provided are processed for payment within 45 days of receipt.

District Response

This recommendation will be implemented to the extent possible.

Implementation Date: June 30, 2022

Person(s) Responsible: Assistant Superintendent for Pupil Personnel Services & Assistant Superintendent for Business

Recommendation 6

We recommend that the District establish procedures to ensure purchase orders are created prior to the procurement of goods and services.

District Response

This recommendation will be implemented to the extent possible.

Implementation Date: June 30, 2022

Person(s) Responsible: Assistant Superintendent for Business

Recommendation 7

We recommend that the District establish procedures to ensure employees that are being charged to a grant are not being used in the STAC calculations for high cost students.

District Response

This recommendation will be implemented and incorporated into the procedures noted in Recommendation 1.

Implementation Date: June 30, 2023

Person(s) Responsible: Assistant Superintendent for Pupil Personnel Services & Assistant Superintendent for Business

Recommendation 8

Modify the STAC worksheet used to compute salary and benefit costs by ensuring that the calculation used for Social Security costs takes into account the wage base limit.

District Response

This recommendation has been implemented.

Implementation Date: June 30, 2022

Person(s) Responsible: Assistant Superintendent for Business