

PELHAM UNION FREE SCHOOL DISTRICT

Corrective Action Plan related to the
Risk Assessment Update Report dated June 1, 2022

Current Year Observations and Recommendations

None

Status of Prior Year Observations and Recommendations-Open Items

EXTRACLASSROOM ACTIVITIES

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

Recommendation 1

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

This has not been implemented.

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, 2022.

PURCHASING AND STAFF ATTENDANCE

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

Recommendation 2

CONFIRMING POS:

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 has continued with its practice of documenting each confirming purchase order and asking the department head for an explanation. However, the District is still in the process of developing procedures to track the instances of confirming purchase orders.

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: June 30, 2022.

Recommendation 3
CONTRACT SUPPORT

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

This has not been implemented and is still 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: June 30, 2022.

Recommendation 4

USE OF AESOP

We recommend the District consider how to efficiently utilize AESOP and departmental calendars to help ensure all benefit time used is ultimately recorded in nVision. This should include a reconciliation at the schools and departments prior to submission to the Personnel office so that the full complete package is provided to Personnel.

Finding

This has not been implemented.

District Response

The District is exploring the expanded use of AESOP and/or another electronic time & attendance system.

Implementation Date: June 30, 2023.

Recommendation 5

USE OF TIMEPIECE

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

Finding

The District is currently in the process of implementing this recommendation.

District Response

The District has expanded the use of Timepiece for our hourly workers and explore expansion throughout other labor units.

Implementation Date: June 30, 2023.

Recommendation 6

MANUAL ADJUSTMENT

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, 2023.