

PELHAM UNION FREE SCHOOL DISTRICT

Corrective Action Plan related to the Risk Assessment Update Report dated October 3, 2025

Current Year Observations and Recommendations

Recommendation 1

PERIODIC PAYROLL AUDITS

We recommend implementing procedures requiring building principals or department heads periodically (e.g., September, January, and June) review an nVision system-generated payroll report of employees in their buildings to confirm that the individuals listed are current active employees of the District.

District Response

The District will implement this recommendation in full commencing with the 2025-26 school year.

Implementation Date: June 30, 2026

Person(s) Responsible: James Hricay, Assistant Superintendent for Business

Recommendation 2

PENETRATION/VULNERABILITY TESTS

We recommend that the District engage a third party to perform periodic network penetration and vulnerability assessments. The implementation of a routine testing schedule will enhance the District's ability to detect and address any potential cybersecurity threats.

We also recommend that the District consider signing up for membership with MS-ISAC to benefit from any cybersecurity tools or support offered through this membership so they can strengthen their network security protocols.

District Response

The District plans to conduct penetration testing during the 2025-26 school year and included funds in the 2025-26 budget for this purpose. Further, the District will explore the MS-ISAC membership to determine if it can provide cybersecurity tools or support in addition to those currently being provided through the Lower Hudson Regional Information Center.

Implementation Date: June 30, 2026

Person(s) Responsible: John Sebalos, Director of Technology

Status of Prior Year Observations and Recommendations-Open Items

PURCHASING AND STAFF ATTENDANCE

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

Recommendation

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

We found that the District has established a Human Resources Department, and is currently undertaking various initiatives, including plans to address this recommendation during the 2025-26 year.

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. During the 2022-23 school year, the District established a Human Resource/Personnel Department which is in the process of addressing various initiatives. Further, in 2025-26, the District added a 0.5 FTE staff to the HR Department to assist in addressing this recommendation and other planned initiatives.

Implementation Date:

June 30, 2026

Person(s) Responsible:

Trisha Fitzgerald, Executive Director of Human Resources & Leadership