

CORRECTIVE ACTION PLAN 2024-2025

AMR Finding #: 2025-0001:

Finding Condition: An analysis of the balance on deposit in the Payroll Agency Account was not properly maintained.

Recommendation: That the analysis of the balance on deposit in the Payroll Agency Account be properly maintained.

Method of Implementation: Incorporating the use of the accounting system's functionality, have the school Accountant prepare monthly payroll agency reconciliations to be reviewed by the Business Administrator by the third week of each month.

Person Responsible for Implementation: Business Administrator, Eric Larson

Implementation Date: June 30,2026

AMR Finding#: 2025-002:

Finding Condition: The general ledger was not maintained accurately on a timely basis.

Recommendation: That the Commission maintain an accurate general ledger on a timely basis.

Method of Implementation: School Accountant to perform all general ledger postings on a timely basis after reconciling cash, and no later than the fourth week of the month.

Person Responsible for Implementation: Business Administrator, Eric Larson

Implementation Date: June 30,2026

AMR Finding #: 2025-0003:

Finding Condition: Bank reconciliations were not performed on a timely basis which delayed the submission of the monthly Treasurer's reports.

Recommendation: That the Commission reconcile bank accounts on a timely basis.

Method of Implementation: School Accountant in conjunction with Treasurer perform Bank Reconciliations to be reviewed with the Business Administrator by the fourth week of the month.

Person Responsible for Implementation: Business Administrator, Eric Larson

Implementation Date: June 30,2026

AMR Finding #: 2025-0004:

Finding Condition: We noted a significant outstanding accounts receivable for several of the Commissions services provided to outside districts that are considered uncollectible.

Recommendation: That the Commission implement a standardized frame work for addressing outstanding accounts receivable balances.

Method of Implementation: Once a receivable becomes outstanding for 60 days an email will be sent to the district Accounts Payable and Business Administrator requesting payment. At 90 days an email will go to the Superintendent in addition to the Business Office. At 110 days the UCESC Business Administrator will call the districts Business Administrator to obtain a payment date. If a payment date is not received, then a standard legal letter will be sent to the Superintendent and Business Office. The Commission has the option of terminating continuing services if payment is not received.

Person Responsible for Implementation: Business Administrator, Eric Larson

Implementation Date: June 30,2026

AMR Finding #: 2025-0005:

Finding Condition: Our examination of the Commission's food service fund balances at year end revealed that the net cash resources exceeds three months average expenditures.

Recommendation: That the Commission review procedures to ensure that net cash resources in the food service fund do not exceed three months average expenditures in compliance with 7CFR210:14.

Method of Implementation: An allocation of custodian's time spent on the lunch program will reduce the cash balance to a compliant level. The cash balance will be tracked monthly against the complaint threshold. If the cash balance approaches the threshold, meal prices will be reduced which would ensure compliance.

Person Responsible for Implementation: Business Administrator, Eric Larson

Implementation Date: June 30,2026