East Ramapo Central School District
105 South Madison Avenue, Spring Valley, NY 10977
A Unified Community Educating the Whole Child …

CORRECTIVE ACTION PLAN

RELATED TO THE 2024-2025 INITIAL RISK ASSESSMENT REPORT

The accounting firm R. S. Abrams & Co. performed an internal audit for 2024-2025 school year. As part of the audit process, they issued the report Initial Risk Assessment Report for the Year Ended June 30, 2025. The report is submitted to the Board of Education on May 6, 2026.

The report Initial Risk Assessment Report resulted in the following recommendations.

PAYROLL, HUMAN RESOURCES, AND BENEFITS

Observation:	District policies do not explicitly prohibit or address payments to employees in advance of services being rendered.
Recommendations:	We recommend the District update its policies and procedures to clearly prohibit advance payments to employees, except where specifically authorized.
District's Response:	Management acknowledges the observation. The District will review and update its policies and procedures to explicitly prohibit advance payments to employees, except in cases where such payments are formally authorized.
Responsible Individual(s):	District policy committee lead by Kathi Kivi, District Clerk.
Status:	To be completed by September 30, 2026

Observation:	Overtime expenditures are currently recorded within regular salary codes rather than the separate overtime codes included in the District's budget, primarily due to system conversion challenges and staffing changes.
Recommendations:	Management, which is aware of this matter and is actively working toward resolution, should complete the implementation of the separate overtime codes to improve overtime reporting.
District's Response:	Management acknowledges the observation. Overtime is being paid in separate earning codes. A separate budget code for overtime will be used when it's applicable in accordance with budget process.
Responsible Individual(s):	My Nguyen, Business Administrator; Saquanna Bryan, Senior Payroll Clerk
Status:	Implemented in 2025-2026.

Observation:	We identified 46 users within the accounting information system with permissions that allow updates to employee payroll information.
Recommendation:	We recommend that management perform a comprehensive review of user access rights and restrict payroll update permissions to appropriate personnel.
District's Response:	Management acknowledges the observation. A comprehensive review of user access rights will be conducted, and payroll update permissions will be restricted to only those individuals whose roles require such access.
Responsible Individual(s):	My Nguyen, Business Administrator; Chritopher Neils, System Analyst
Status:	To be completed by May 31, 2026.

STUDENT SERVICES

Observation:	We noted the following exceptions with the following policies: Policy #8500 – Food Service Management, does not include a comprehensive food service governance structure. In addition, the policy is outdated and should reflect current District operations. Policy #8520 – Free and Reduced-Price Food Services, is outdated and should be updated to reflect current District operations. Policy #5405-R – Student Wellness Regulation, does not include policies or procedures for staff food-safety training requirements and allergy management procedure in accordance with Public Law 108-265, §204.
Recommendation:	We recommend the District review and update the policies noted above to align with District procedures. We noted that, based on the nature and impact of the observations identified, the associated control risk is not considered to be greater than low.
District's Response:	Management acknowledges the observation. The District will review and update the policies noted above to align with District procedures.
Responsible Individual(s):	District policy committee lead by Kathi Kivi, District Clerk.
Status:	To be completed by September 30, 2026