PELHAM UNION FREE SCHOOL DISTRICT

Corrective Action Plan related to the
Risk Assessment Update Report dated October 7, 2026

Recommendation
PERIODIC PAYROLL AUDITS
We recommend that the District implement 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 2026-27 school year.

Implementation Date: **June 30, 2027**
Person(s) Responsible: **James Hricay, Assistant Superintendent for Business**

Recommendation
UTILIZE PAYROLL CHECKLISTS
We recommended that the District create payroll checklists that include the key steps performed during the processing and review of each payroll cycle and any other key procedures (e.g., mid-year salary increases, vacation day buyouts, etc.) completed by the Payroll Clerk.

District Response
The District hired a new payroll clerk in September 2026 who has been charged with updating the existing payroll procedures and creating detailed checklists.

Implementation Date: **June 30, 2027**
Person(s) Responsible: **James Hricay, Assistant Superintendent for Business**

Recommendation
HUMAN RESOUCES-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.

2025-26 Update
We found that the District is considering a procedure in which manual adjustments for time awarded and regular time absence recording is reviewed by a second clerk. We understand that the HR Department is assessing the duties of the staff and will address this recommendation during the 2026-27 year as part of this assessment.

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. 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, 2027**
Person(s) Responsible: **Trisha Fitzgerald, Executive Director of Human Resources & Leadership**

Recommendation

HUMAN RESOURCES-LEAVE OF ABSENCE PROCESSES

We recommended that the District enhance the processes regarding LOA administration by implementing the following:

a) Require that LOA request forms are signed by the employee and submitted for Board approval prior to the LOA start date whenever feasible.

b) Issue and obtain the "Reply to Application for Leave" form to the employee immediately following Board approval, ideally before the employee begins a LOA.

c) Request the employee to sign the "Reply to Application for Leave" form within two weeks of receiving it to confirm understanding and acceptance of the LOA terms.

d) Consistently enter the Board approval dates of each LOA into the HR system and attach the corresponding Board minutes to the finalized LOA documentation in each file.

e) Attach a copy of the applicable Board minutes to the approved LOA documentation maintained in the employee's HR file.

f) Create a standardized checklist for each LOA case to ensure all required documents are collected, signed, and filed-such as the "Reply to Application for Leave" form, Board approval, HR letter, employee acknowledgment, and department notification.

g) Utilize the nVision system or another workflow management tool to track key LOA dates (e.g., submission, approval, return-to-work) and trigger automatic reminders to HR and employees to reduce potential delays and missed actions.

h) Develop a formal protocol for notifying affected departments (Payroll, IT, Security, etc.) when an employee begins or returns from a LOA . Include a routing slip or secure email confirmation process that documents when and to whom the notice was sent.

i) Perform periodic (e.g., quarterly, or semi-annually) reviews on a sample basis of active LOA files to confirm that all required forms, signatures, and supporting documents are present and timely. Any findings should be logged and shared with HR leadership for follow-up.

2025-26 Update

We found that the District has started to address this item and investigated a web-based program called eFMLA to facilitate the LOA processes, which is part of the 2026-27 budget. We understand that the HR Department plans to implement this recommendation during the 2026-27 year.

District Response

The District will implement a web-based program to track LOA reporting during the 2026-27 school year.

Implementation Date:	**June 30, 2027**
Person(s) Responsible:	**Trisha Fitzgerald, Executive Director of Human Resources & Leadership**

Recommendation

HUMAN RESOURCES-ANNUAL PERFORMANCE EVALUATIONS

We recommended that the District ensure that all active employees receive annual performance evaluations as required by Board policy and applicable contracts. Consider assigning a staff member to track the completion of evaluations within the departments and schools and to follow up on any missing or overdue reviews. In addition, develop procedures to maintain written evaluations in the employees' HR files to be readily accessible for review and include the following:

a) Document exceptions, such as employee LOA, in the HR file when evaluations cannot be completed within the regular cycle.

b) Conduct an annual review of the employee evaluation files to verify compliance and identify any gaps in documentation.

c) Strengthening documentation practices, implementing tracking systems for evaluations and LOA, and assessing staffing capacity or automation opportunities to support operational efficiency and compliance.

2025-26 Update

We found that the District has improved the processes regarding the annual performance evaluations to ensure all active employees receive annual performance evaluations as required by Board policy and applicable contracts. This includes assigning staff the task of tracking the completion of evaluations and utilizing programs to facilitate the performance evaluation processes. In addition, the HR Department found that many of narrative summary evaluations for the directors and assistant principals were missing from the HR employee files. The HR Department added these employees to the tracking schedule to ensure completeness of these evaluations for the 2025-26 year. The HR Department is also working with the staff under APPR (principals and teachers) under the new NYSED STEPS that has revisions related to the evaluations for these employees. The District plans to submit the draft plan to the NYSED for review by February 2027, with the goal of starting in the 2027-28 year. The District has until the 2030 year for this plan to be completed.

District Response

The District is actively working on steps to implement this recommendation.

Implementation Date:	**June 30, 2027**
Person(s) Responsible:	**Trisha Fitzgerald, Executive Director of Human Resources & Leadership**