



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

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TO: Board of Education
James Froio, Superintendent

FROM: Roxanne Miller, Treasurer *Roxanne Miller*

RE: Corrective Action Plan-Financial Statements
2016-17 audit

DATE: September 8, 2017

In connection with the report Communicating Internal Control Related Matters Identified in an Audit received from Raymond F. Wager, CPA, P.C. for the audit of the financial statements for the fiscal year ended June 30, 2017 the following Corrective Action Plan will be implemented.

Confirming Orders:

Observation: During the course of the examination it was noted that three purchases were made before the purchase orders were issued.

Corrective Action Plan: The Treasurer has sent an email to all staff reminding them that district authorized purchase orders are required **prior to** any item being ordered or service received. The district is not obligated to pay for any item or service without a signed Purchase Order.

Form 1099:

Observation: One individual who was not on payroll was paid \$3,000 for services but was not issued an IRS form 1099.

Corrective Action Plan: The Treasurer has reminded all staff who have the authority to add a new vendor to ensure that vendors who perform services for the district are marked as a '1099-Misc vendor' on the 'tax information' tab of the accounting software. In addition, the Central Business Office has been directed to notify the Treasurer if any payments are made for services that the 1099-M box has not been checked. Calendar year-end reports will be reviewed and compared to the 1099's by both the Deputy Treasurer and Treasurer.