



# JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

District Office: 9 Chappell Street, Jordan, NY 13080 • Mail: P.O. Box 902, Jordan, NY 13080  
T: (315) 689-8500 • F: (315) 689-0084 • www.jecsd.org

TO: Board of Education  
James Froio, Superintendent

FROM: Roxanne Miller, Treasurer *Roxanne Miller*

RE: Corrective Action Plan-Financial Statements  
2019-20

DATE: September 17, 2020

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, 2020 the following Corrective Action Plan will be implemented.

## **Fund Balance:**

Observation: The District's unassigned fund balance exceeded the four percent maximum allowed by Section 1318 of the Real property Tax law by \$385,428.

Corrective Action Plan: The Board of Education will regularly review fund balance and reserves. Fund balance will be used to reduce the 2021-22 tax levy.

## **Coaching Stipend:**

Observation: A coach was overpaid based on the Board approved stipend.

Corrective Action Plan: The Payroll Clerk has been instructed to verify payment of actual days worked when staff changes are made in the middle of a program.

## **Salary Notices:**

Observation: The payroll examination revealed twenty instances where salary notices were not signed.

Corrective Action Plan: The Personnel Clerk has been directed to email salary notices to all staff and request an email be returned to acknowledge receipt.

## **Vendor Change Reports:**

Observation: The District does not currently have a procedure in place where someone independent of the accounts payable department reviews vendor change reports.

Corrective Action Plan: The Business Administrator will print a *Vendor Change Report* for the Internal Claims Auditor to review each month. Any irregularities will be reported to the Audit Committee.