



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

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TO: Board of Education
James Froio, Superintendent

FROM: R. J. Hartwell, Assistant Superintendent of Business & Finance

RE: Corrective Action Plan-Financial Statements 2020-21

DATE: September 17, 2021

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, 2021 the following Corrective Action Plan will be implemented.

Salary Notices:

Observation: The payroll examination revealed six 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. Additionally, all staff will be assigned a district email to receive this correspondence.

School Lunch Fund:

Observation: The School Lunch fund exceeded the three-month average expenditure level recommended by Federal Regulation #7CFR Part 210.15 in the amount of \$5,297.

Corrective Action Plan: We will review and update the status of food service equipment in district cafeterias and purchase new equipment as needed to reduce this fund.

School Lunch Meals:

Observation: There were three instances where daily production sheets did not appear to agree with the numbers reported in the Nutrikids point of sale system.

Corrective Action Plan: The food service director will review production sheets and make the necessary corrections.