



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

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TO: Board of Education
James Froio, Superintendent

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

RE: Corrective Action Plan-Financial Statements 2021-22

DATE: September 14, 2022

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, 2022 the following Corrective Action Plan will be implemented.

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 \$53,498.

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 the overage in this fund. This action will be corrected by June 30, 2023.

Payroll:

Observation: There were six instances where employee timesheets were not approved by the department head, and one instance of an employee approving their own timesheet.

Corrective Action Plan: Department heads/supervisors will always be the final approver of employee timesheets. TimePiece, our payroll system, has been updated to not permit the payroll process to proceed without the final approval of the appropriate department head/supervisor. This action was corrected immediately as of September 12, 2022.