



# Monticello Central School District

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## MONTICELLO CENTRAL SCHOOL DISTRICT

### CORRECTIVE ACTION PLAN

In response to

### INTERNAL AUDIT REPORT

For the period

October 2021 – December 2021

The District's Internal Auditors, Waschitz Pavloff, CPA, LLP presented the Internal Audit Report to the Audit Committee at their meeting on April 12, 2022. The Board of Education accepted the report at their regular meeting on May 5, 2022.

Areas of risk was identified in the July – September 2020 report as follows:

- 1.) Accounting and Reporting - Auditing – It was noted the following:
  - a. At the time of the visit, February 15, 2022, the District was missing one semi-annual certificate and three January 2022 certifications for the monthly employees.

The findings will be address as follows:

- a. The District has put into place a procedure to ensure that all employees that participate in professional development funded by federal programs, and employees whose salary is either fully or partially funded by federal programs sign off on the certification as required. The Business Office has developed a tracking system and a new payroll form to ensure compliance. This procedure was implemented in November 2021 and will be monitored by Virginia Palmer, Senior Account Clerk. The finding was only 2 weeks from the end of the period in which the testing was performed. The Senior Account Clerk verified that all employees have signed certifications. This was completed in April 2022.

There were no other findings in the October – December 2021 report.