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Corrective Action Plan

In Response to Independent Audit Report Payroll Function 2021-22

Current Year Findings :

Timesheets

Timesheets due date and impact on payroll reports and processing

Recommendation management review a payroll processing calendar

District has already made adjustments to the payroll processing calendar in addition to when the payroll comparison report will be run.

This was corrected as of June 30, 2022.

Payroll Processing

Payroll change report does not include information on substitute employees, negative payroll adjustments or on-demand checks.

Recommendation is that management identify other ways to review items excluded that are of greater

The only employees this does not pick up are the "per diem or substitutes" as noted in the references and not in this section of the report. Management is also working with our vendor to ensure time clocks are being utilized in the most efficient manner. Electronic forms are also being created. This was corrected as of June 30, 2022

On-Demand Checks

There were 5 instances found that an employee's check was dated outside of the normal scheduled pay dates for the time period reviewed.

Recommendation is to create a process for the Assistant Superintendent for Management Services to review and approve transactions.

The District has implemented a process for the Assistant Superintendent for Management Services to sign off on transactions. We will also implement a process for the Check Register be reviewed monthly prior to June 30, 2022

Negative Pay Adjustments

There were several instances where an employee received a negative pay adjustment to correct an error.

Recommendation is to create a process for the Treasurer or Assistant Superintendent to review and approve negative pay adjustments.

The District will implement a process to review a detailed payroll check register by June 30, 2022

Timesheet was not signed off by supervisor

There was one instance found that a timesheet was not signed off by the employee's supervisor.

Recommendation all timesheet approvals be obtained and retained that a supervisor reviewed and approved.

The District has been working on an electronic platform that includes an approval path. Until this can be implemented for timesheet approval, we will request that the files be electronically sent to Payroll prior to processing.

This was corrected as of June 30, 2022.

Review of Substitute & Hourly Employees

There was one instance found where an employee was paid the incorrect amount.

Recommendation to correct overpayment/underpayments and review payroll analyses to ensure errors are identified.

The District has corrected all payroll errors that were noted in this report and is reviewing processes and procedures to reduce errors.

This was corrected as of June 30, 2022.