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MONTICELLO CENTRAL SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

In response to

INTERNAL AUDIT REPORT

For the period

April 2024 – June 2024

The District's Internal Auditors, Waschitz Pavloff, CPA, LLP presented the Internal Audit Report to the Audit Committee at their meeting on September 19, 2024. The Board of Education accepted the report at their regular meeting on October 10, 2024.

While no areas of risk or findings identified in the April – June 2024 report, the Internal Auditor made one note

2.) Purchasing and Expenditures – Payroll and Personnel

- We selected twenty-five employees from the April 30, 2024 payroll register report and performed the following procedures:
 - We reviewed the employee gross pay per the payroll report and matched the amount paid to their pay-agreement in their personnel file.
 - We verified that the pay-agreement was signed by the employee
 - We verified that the District maintains copies for Forms W-4 and I-9
 - We reviewed the personnel file for documentation that the District performed a background check (if employee was hired after 2001).

Conclusion/Findings

- The district's personnel files include a signed salary agreement for each employee. Of the items we tested, we found that one employee did not sign the salary agreement. While the District has this procedure in place, there is no requirement for the employee to sign an agreement. Providing the salary agreement notifies the employee of the compensation.
- Corrective Action taken:

- The Senior Account Clerk, Virginia Palmer, monitors the return of salary notices. She notes when each is received and does send reminder emails asking the employee to return the salary notice signed. The district provides this notice so the employee understands their compensation for the school year and provides the employee an opportunity to ask questions or seek corrections if there is an error. A non-response is viewed as agreement with the notice as sent.

There were no additional findings on the April – June 2024 Internal Audit Report.