

# UNION-ENDICOTT CORRECTIVE ACTION PLAN

Internal Audit – June 25, 2020

FINDING Governance and Control Environment	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<p>1. <u>During a review of the conflict of interest form for the board members, we noted it was only used if there were conflicts.</u></p> <p>2. <u>During the review, one of the NYS School Board Associations’ mandated policies, Conditional Appointment, was not contained in the district’s policy handbook. It is, however, the district’s practice to not hire an employee until all the criteria is met thus never having a reason to conditionally appoint someone.</u></p>	<p>1. Recommended the board submit an annual form whether or not there is a conflict of interest. This would document the step was performed.</p> <p>2. Recommended the district adopt this policy to be in compliance with the mandate.</p>	<p><b>1. The Business Office, in consultation with the Superintendent’s Office, will work with the board clerk to ensure the board submit an annual form at the reorganizational meeting each year.</b></p> <p><b>2. The Business Office, in consultation with the Superintendent’s Office, will work with the Board Advisory Team on Policy to review and recommend policy for Conditional Appointment.</b></p>
FINDING Minimizing Unemployment Insurance Claims	POSSIBLE CORRECTIVE ACTION (RECOMMENDATION)	CORRECTIVE ACTION IMPLEMENTATION PLAN
<p>1. <u>During the review, it was noted the district does not have a written personnel unemployment policy as suggested by the State Comptroller’s Office.</u></p>	<p>1. Recommended the district adopt such policy which would include the following four things:</p> <ul style="list-style-type: none"> <li>A. long range personnel plan to deal with possible increases and decreases in workload requirements</li> <li>B. clear job descriptions for each position and outline any factors impacting eligibility for unemployment benefits</li> <li>C. guidance for creating new job titles or filling vacant positions</li> <li>D. staffing factors that will affect unemployment costs.</li> </ul>	<p><b>1. The Business Office, in consultation with the Personnel Office, will work with the Board Advisory Team on Policy to review and recommend policy for unemployment.</b></p>