October 27, 2022

New York State Education Department

Attn: Office of Audit Services

University Prep Public Charter Schools respectfully submits the following corrective action plans regarding findings from the June 30, 2022, schedule of findings and questioned costs and summary of results. The findings in this corrective action plan are numbered consistently with the numbers assigned in the schedule. These plans are prepared in conjunction with the 2022 single audit, which was conducted by our independent auditors, Buchbinder Tunick & Company LLP, One Pennsylvania Plaza, Suite 3200, New York, NY 10119.

**Findings and Corrective Action Plan – Federal Award Program Audit**

Fiscal Year: 2022

Finding Number: 2022-001

Finding: Timesheets from tutors hired for the newly implemented program and overseen by a third party were not adequately reviewed before payment. Documentation was not adequate because multiple timesheets lacked evidence of the dates worked. Several timesheets contained mathematical errors that were neither detected nor corrected.

Questioned Costs: None

Status: In progress

Recommendation: Add a space on the timesheets for tutors to write in the dates worked. Remind tutors to fill in the dates. Train reviewers to check the timesheets for dates and to verify that the daily hours worked were calculated correctly.

Corrective Action: The school has implemented an electronic timecard system for tutors that will automatically generate timesheets and eliminate or significantly reduce the possibility for human error. All tutors for the school are required to use this computer-based clock in/out system for all shifts.

Completion Date: Estimated January 2023

Contact: Mayreni Arias, Chief Operating Officer

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Should you have any questions regarding these plans, please do not hesitate to contact me.

Thank you,

Mayreni Arias

Chief Operating Officer