



Corrective Action Plans  
Year Ended June 30, 2025

#### **A. FINANCIAL STATEMENT FINDINGS**

None.

#### **B. MINNESOTA LEGAL COMPLIANCE FINDINGS**

##### **2025-001    UNTIMELY PAYMENT OF INVOICES**

###### **Finding Summary**

Minnesota Statutes § 471.425 requires schools to pay each vendor obligation according to the terms of each contract or within 35 days after the receipt of the goods or services or the invoice for the goods or services. If such obligations are not paid within the appropriate time period, a school must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. For 7 of 40 disbursements selected for testing, Independent School District No. 283 (the District) did not pay the obligations within the required time period and did not pay interest on the unpaid obligations.

###### **Corrective Action Plan**

**Actions Planned** – The District will review payment procedures and will properly pay all invoices within the required 35-day time period and verify compliance with state statutes.

**Official Responsible** – Patricia Magnuson, Director of Business Services.

**Planned Completion Date** – June 30, 2026.

**Disagreement With or Explanation of Finding** – The District is in agreement with this finding.

**Plan to Monitor** – Patricia Magnuson, Director of Business Services, will review disbursement check runs to verify they are being paid within the required 35-day time period.