

# Audit results

**2017-18**

# INFORMATION

- ▶ First day on sight - January 7, 2019
- ▶ Exit conference - March 26, 2019
- ▶ Cost - \$39,400

# Accountability Audit Report

- ▶ Areas of Focus
  - ▶ Cash receipting - deposits, voids, adjustments
  - ▶ Associated Student Body Fundraising
  - ▶ Payroll - wages, benefits and leave cash outs
  - ▶ Procurement - public works and change orders
  - ▶ Special Education enrollment reporting
  - ▶ Financial condition and fiscal sustainability
- ▶ Results
  - ▶ Clean Audit (no finding or management letter)

# EXIT RECOMMENDATIONS

- ▶ We recommend the District consider the effects of compensation increases and changes in school district funding and develop a written plan of sustainability
- ▶ We recommend the District establish user access controls based on user need and reconcile software system reports to actual deposits
- ▶ We recommend the District ensure the key is kept in a secured location to ensure monies kept in the safe are adequately safeguarded
- ▶ We recommend the District ensure it fully complies with all grant verification requirements for its Free and Reduced Lunch Program
- ▶ We recommend the District implement controls to show the District ensured procurement procedures performed by lead agencies are in compliance with the District's bidding and procurement requirements when "piggybacking" off contracts.

# Financial Statement Audit Report

- ▶ Areas of Focus
  - ▶ Internal Controls
  - ▶ Compliance
  - ▶ Fair Presentation
- ▶ Results
  - ▶ Unmodified Opinion (clean opinion)

# Federal Grant Compliance Audit Report

- ▶ Areas of Focus
  - ▶ Nutrition Cluster - food service grants
    - ▶ Internal Controls
    - ▶ Compliance
- ▶ Results
  - ▶ Clean Audit