

# Audit results

**2018-19**

# INFORMATION

- ▶ First day on sight - January 6, 2020
- ▶ Exit conference - February 26, 2020
- ▶ Cost - \$49,000

# Accountability Audit Report

- ▶ Areas of Focus

- ▶ Use of state funded Professional Development

- ▶ New account structure for revenues and expenditures

- ▶ Associated Student Body - minutes, expenditure approvals, and publication of financial information

- ▶ Accounts payable - electronic funds transfers

- ▶ Procurement for public works projects

- ▶ Results

- ▶ Clean Audit (no finding or management letter)

# EXIT RECOMMENDATIONS

- ▶ We recommend the District ensure the minutes have sufficient detail documented to demonstrate all executive session requirements were met.
- ▶ We recommend the District ensure the ASB financial activity information posted annually on its website include information for each account.
- ▶ We recommend the District establish a process to ensure relevant information is consistently documented in the student council minutes, and that all required reviews are performed and documented.
- ▶ We recommend the District implement procedures to ensure all employee payroll charged to the Title I program have the required supporting documentation.

# 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
  - ▶ Title 1 grants
    - ▶ Internal Controls
    - ▶ Compliance
- ▶ Results
  - ▶ Clean Audit