

## VTD Audit - 2013-14 Findings

### FINANCIAL (2)

Finding #	Finding	Prior Year?	Potential Cost	District Response
2014-1	<b>Financial statement presentation of fiduciary funds- ASB -</b> Associated Student Body Funds not included in financial statements)	2013-1	<i>No financial impact</i>	The District has a plan in place to bring ASB accounts into compliance so that the 2016-17 audit will include ASB funds.
2014-2	<b>Financial statement presentation of fiduciary funds, Fund 76 Reconciliation.</b> The revolving account used for all payroll transactions have not been reconciled in a timely manner.		<i>No financial impact</i>	The District has revised procedures . An accounting manager will review the reconciliations monthly.
Total:	2	1	0	

### FEDERAL (4)

Finding #	Finding	Prior Year?	Potential Cost	District Response
2014-3	<b>Noncompliance with equipment records management.</b> District did not complete an inventory of federally funded equipment valued between \$500-\$5000.	2013-2	<i>No financial impact</i>	The District is still getting caught up on inventory tracking, and expects to be up to date by the end of 2015-16.
2014-4	<b>Noncompliance with procurement, suspension and debarment of vendors -</b> District updated policy in 2011-12, but had not completed check of all existing vendors.	2013-3	<i>No financial impact</i>	Procedures established in 2012-13, with full implementation in 2015-16. All current vendors are checked against the list annually, and new vendors are checked before contracts are approved.
2014-5	<b>Transformation Model Implementation - SIG -</b> School Improvement Grant Program – Transformation model not implemented within required timeframe.	2013-7	<i>No financial impact</i>	The District has implemented other programs that meet the reform strategies identified in SIG schools.
2014-6	<b>Employee Time and Effort Documentation discrepancies.</b> Supporting documentation was not provided for 4 of the 60 sampled employees.	2013-8	<i>No financial impact</i>	The District enhanced its monitoring procedures in 2014-15, including collection and quality review by Office of Accountability Partners.
Total:	4	4	<b>\$0</b>	

### STATE (4)

Finding #	Finding	Prior Year?	Potential Cost	District Response
2014-7	<b>After School Education and Safety (ASES) Program – student attendance records not properly maintained.</b> Sign in sheets did not support the reported attendance and in some instances were poorly maintained.	2013-11	<i>No financial impact</i>	Several new procedures were put into place in 2014-15, including new attendance reporting requirements; documentation and training on were provided in many forms; a new compliance and operations officer was hired for the After School Program.
2014-8	<b>Attendance records maintenance.</b> Attendance reports were not accurate or complete at 10 of the schools tested.	2013-12	<b>\$48,491</b>	New procedures, a support team that visits all schools, mandatory training, and other steps were taken in 2013-14, considerably improving this finding from the prior year and building infrastructure for this work going forward.
2014-9	<b>School Accountability Report Card (SARC) reporting inaccuracies.</b> SARCs did not include annual facility inspections and inconsistent information on resolution of complaints.	2013-13	<i>No financial impact</i>	Error in the process for facilities information was identified and resolved for 2014-15.
2014-10	<b>Unduplicated Local Control Funding Formula Pupil Counts -</b> 11 students were incorrectly designated English Learners (EL) in CalPADS; the net affect on the District's unduplicated count was an overstatement of 4 pupils.		<b>\$2,271</b>	Data collection and entry into CALPADS will be reviewed internally prior to submission.
Total:	4	3	<b>\$50,762</b>	
<b>TOTAL:</b>	<b>10</b>	<b>8</b>	<b>\$50,762</b>	