

2015-16 Preliminary Audit Findings Matrix for OUSD Audit Committee
Monday, November 07, 2016

Audit Findings	CDE Decision	Corrective Action/Documentation Required	Assigned To	VTD Auditor's Comment
2016-01 ASB Funds	Same as Finding 2014-01 (from 2013-14 audit report)	In progress	Daniel Menyon	Repeat.
2016-03 Payroll Fund 76	Same as Finding 2014-02 (from 2013-14 audit report)	In progress	Daniel Menyon	Repeat.
2016-13 Human Resource/Payroll Internal Control Findings	This is a new finding. Need to work with HR team for resolution	HR, IT, Benefits, Payroll, Budget and Financial Accounting Staff working towards resolution. (meeting on 09/21 & 10/17)	Tara Gard & Martin Mitchell	Probable repeat finding from 2014-15
2016-04 Equipment Records Management	<p>1. REPEAT FEDERAL FINDING: Sustained Audit Finding due to non-compliance. Corrective Action needed</p> <p>2. Same as Finding 2014-03 (from 2013-14 audit report).</p>	District believes this finding will go away (related to Federal Programs that no longer assist)	JoHanna Turner	Probable to NOT repeat this year.
2016-05 Procurement and Suspension and Debarment	<p>1. REPEAT FEDERAL FINDING: Sustained Audit Finding due to non-compliance. Corrective Action needed</p> <p>2. Same as Finding 2014-04 (from 2013-14 audit report)</p>	District implemented corrective actions and provided backup documents to CDE, pending response from CDE.	Michael Moore	Per District response to the 2015 findings, unable to determine if the finding is remediated in the current year. Possible repeat finding, pending conclusion of audit work.
2016-06 Transformation Model Implementation	This finding have been cleared by the California Department of Education	Finding is not applicable this year.		N/A this year because the SIG is complete.

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2016-07	Employee Time and Effort Documentation	<p>1. REPEAT FEDERAL FINDING: Sustained Audit Finding due to non-compliance. Corrective Action needed</p> <p>2. Same as Finding 2014-06 (from 2013-14 audit report).</p>	This finding will not be repeated	Marcus Silvi, Casey Morris, Wayne Garvin & Maria Beltran	Probable to NOT repeat this year.
2016-08	Highly Qualified Teachers & Paraprofessionals	CDE accepts OUSD corrective action contained in Audit Report		Tara Gard & Martin Mitchell	Per District response to the 2015 finding, this will be repeated in 2016.
2015-09	After School Education & Safety	Staff from CDE's After Schedule Education & Safety Program will review this finding and contact OUSD if additional information is needed	Pending CDE decision		Repeat. NOTE, the context of the findings will note a reduction in severity.
2015-10	Attendance Records Requirements	David Lewis to adjust 2015-16 P-Annual ADA report	OUSD agrees to pay questioned cost of \$1,002 have been recorded, awaiting CDE invoice.	Shelia White	Will not be repeated for FY 2016.
2015-11	SARC		<p>a. OAP to work closely with Facilities to ensure usage of OPSC Fit Report during 2015-16 for all school sites not monitored under the Williams Settlement legislation. Follow-up needed</p> <p>b. Assignment of a one-point-contact (Accountability Partner) in the Office of Accountability Partner's group to work with each central department designee to obtain various components of the SARC</p>	Marcus Silvi, Casey Morris, Wayne Garvin & Maria Beltran	Repeat with respect to HR portion, no repeat with respect to facilities portion.

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2015-11 Cont'd	SARC Cont'd		<p>c. Development of a communication strategy to reach several departments in a uniformed/timely manner to enhance quality review time prior to the completion of the sARC</p> <p>d. Google Drive system have been created to house all of the SARCs/FIT Reports in one central location</p>	<p>Marcus Silvi, Casey Morris, Wayne Garvin & Maria Beltran</p>	<p>2015-11 (SARC Cont'd from previous page) Repeat with respect to HR portion, no repeat with respect to facilities portion.</p>
2015-12	Unduplicated Local Control Funding Formula Pupil	<p>STATE FINDING: District classified student(s) as EL that are not eligibgle for such designation. David Lewis to adjust 2015-16 P-Annual ADA report</p>	<p>District need to submit unduplicated pupil count changes in School District Audit Adjustments to CALPADS Data entry screen through the Principal Apportionment Data Collection Software in Corrected Annual mode and provide certificate number. Question cost of \$23,207 have been recorded, awaiting CDE invoice</p>	<p>Peter Bugno</p>	<p>Unable to determine at this time.</p>
2015-13	Short Term Independent Study	<p>David Lewis to adjust 2015-16 P-Annual ADA report</p>	<p>a. Meetings have been held with new Principal & Attendance Clerk to review the Independent Study Process</p> <p>b. Continued hands-on training is being provided</p> <p>c. OUSD have established a tracking system to log all Independent Study requests and approval forms</p> <p>d. OUSD is to perform quality checks each year. Question cost of \$74 have been recorded, awaiting CDE invoice</p>	<p>Shelia White</p>	<p>Probable to NOT repeat this year.</p>