

**Summary of Audit Findings
Audit Year 2015-16**

| Fiscal Year 2015-16 Audit Findings | | | COMMENTS | Questioned Costs | ASSIGNED TO RESPOND |
|------------------------------------|-----------|--|--|------------------|--|
| 2016-01 | Financial | Fiduciary activity is not included. | Repeat Finding - District started corrective actions after 2014-15 audit | None reported | Daniel |
| 2016-02 | Financial | Fund 76 not reconciled. | Repeat Finding - District implemented corrective actions after 2014-15 audit. District hopes finding will go away during 2016-17 Audit | None reported | Daniel & Ryan |
| 2016-03 | Financial | Human Resource & Payroll Internal Control Weakness | New Finding - Corrective actions implemented. Auditors will test Internal Control corrective actions during 2016-17 audit | None reported | Tara Gard, Martin Mitchell |
| 2016-04 | Federal | There was no evidence that the District made an <i>Excluded Parties List System (EPLS)</i> check to verify that entities were not suspended, debarred, or otherwise excluded. | Repeat Finding - Corrective Actions Implemented late in 2015. Findings will go away during 2016-17 Audit | None reported | Michael Moore |
| 2016-05 | State | Highly Qualified Teachers & Paraprofessionals | Repeat Finding - Not require 2016-17 | None reported | Tara Gard, Martin Mitchell |
| 2016-06 | State | After School Education & Safety (ASES) Attendance not accurate | Repeat Finding - Written records documenting pupil's participation in ASES does not support reported pupils served. | None reported | Julia Ma |
| 2016-07 | State | School Accountability Report Card (SARC) - District unable to provide documentation to support the facilities portion of the SARC. | Repeat Finding - Finding should go away during 2016-17 audit | None reported | Marcus Silvi |
| 2016-08 | State | Unduplicated EL Pupils - District classified 4 students as EL that are not eligigble for such designation. | Repeat Finding - The District needs improvements in testing and updating EL pupils in AERIES system | To Be Determined | Michael Ray, Ramona Burton & Alanna Lim |
| 2016-09 | State | This was a one-time funding issued to LEAs that reported certificated staff during 2014-15 and were still operating during the 2015-16 school year. OUSD received \$3.5 million in "Educator Effective Grant" but did not develop spending plans prior to charging expenditures to grant | New Finding - This finding will go away during 2016-17 audit | None reported | Talent Division |