

Audit Committee Audit Findings Tracker - February 27, 2024

| Audit Year | | | | | | | 2023 | Audit Finding Description | Views of Responsible Officials Planned Corrective Action Summary 2023 | Auditor Recommendation |
|------------|------|------|------|------|------|------|----------|---|--|---|
| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | | | | |
| x | x | x | | x | x | x | 2023-001 | 21st Century Attendance Reporting - misstated 2 of 6 schhol (2023) misstated 3 of 5 (2022), insignificantly overstated (2020), not accurate (2018), poorly maintained (2017). There was a material weakness in internal control over compliance because attendance reported to the CDE was incorrect. | OUSD has implemented a new Expanded Learning Attendance improved tracking system and provided training to service providers. | Continue implementing new system. Lessons learned should be used to improve process. |
| x | | x | x | x | x | x | 2023-002 | School Accountability Report Card - The District did not provide the quarterly summaries described in the criteria paragraph. Repeat Finding 2021-010 | District is in process of assigning necessary staff and is continuing work to build out the complex data reporting mechanism to allow for continued compliance with Teacher Certification Misassignments. Additional work to be done and anticipate improvement in 2023-24 | Appoint someone responsible for compliance in this area. |
| | | | | | | x | 2023-003 | Independent Study - state requires written agreements for pupils enrolled in an independent study program. Of the sample two were not signed by the administrators within the required timeline. | Proactive training and awareness occurred and is now part of the District's periodic internal audit and review of independent study records/attendance. | Revisit procedures and remind site personnel. |
| | | | | | | x | 2023-004 | ASES Early Release - All sites did not use early release codes. | OUSD conducted a mandatory attendance meeting for all site coordinators and agency directors. They also created a new early release code so the program could be more adaptive to the needs of students. | Periodically remind site personnel of policies and periodically monitor on test basis for timely identification of deviation from policy. |
| | | | | | | x | 2023-005 | ASES - Attendance Reporting - Errors in attendance reported to CDE. | see above | See 2023-001 |
| | | | | | | x | 2023-006 | Immunizations - Specific immunization records are required to be on file. Of 273 pupils tested 6 were missing data (2023). Of 96 tested pupils 4 were missing data (2022). | Page 96 and 97 of the financial statements outlines the districts policy and plan for gathering and maintaining immunization records. The district will review and monitor the training program and test for compliance. | Periodically remind site personnel of policies and periodically monitor on test basis for timely identification of deviation from policy. |

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| | | | | | | | | District did not have a plan in place by April 1 2023 to describe transportation services available to students. So must return \$3.4M to the state. | District did not have the capacity to engage and develop a plan for transportation. The district hopes to develop a plan to meet the funding requirement for 2024. | No recommendation was provided. |
| 9 | 12 | 14 | 13 | 15 | 10 | 11 | 2023-007 | 7 | | |