

Audit Findings Update Tracker

	CONTEXT	UPDATES/IMPROVEMENTS	REPORTED DATE
2019 - 001, Audit Adjustments			
2019 - 002, Stale Dated Warrants	The District has \$233K in stale dated warrants that needs to be either cleared and returned to respective bond measures or classified as escheat property and returned to the California State Controller	The Stale dated warrants have been cleared from the audited total of \$233K to \$173K. Staff is continuing with the research and resolution of the remaining items.	Completed - REPORTED 8.14.20
	CONDUCT AND PERFORMANCE AUDIT (CAPA)		
CAPA No 1.	The ballot language addresses projects at the District and school site level; however, particular expenditures are not explicit to the Bond Language	In order to minimize conflicts arising from the interpretation of the ballot language. The Citizens Board Oversight Committee's recommendation was recently adopted.	Completed - REPORTED 8.14.20
CAPA No 2.	The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects, and routine school facilities administrator expenses.	The district is working on a new accounting system that will enable us to make this distinction.	Completed - REPORTED 2.5.21
	ADHERENCE TO DESIGN AND CONSTRUCTION COST BUDGETS		
Observation 1.1	Policies and Procedures covering the process for developing and adhering to design and construction budgets are not current and are not followed in practice.	The Department has updated the Policies and Procedures Manual. All recommended changes have been addressed and are being implemented.	Completed - REPORTED 8.14.20
Observation 1.2	The District's policy over Facilities Master Plan (FMP) is not being followed at to the frequency of updates.	Facilities Master Plan has been updated and completed 5-20	Completed - REPORTED 9.11.20
	ADHERENCE TO DESIGN AND CONSTRUCTION SCHEDULES AND TIMELINES		
Observation 2	The District does not include expenditures by timeframe based on project forecasts to validate that sufficient funding is available to meet the financial requirements of Measure J objectives.	On a monthly basis Facilities reports to Bond oversight committee. The department provides this information. To assist See 3.1 To improve the Reporting Sysyem, the department has procured a new. Accounting and Reporting Software from Colbi Technologies. The contract was Board approved on 8-24-20	Completed - REPORTED 9.11.20
	FINANCIAL REPORTING & INTERNAL CONTROLS		
Observation 3.1	Financial Reporting lacked adequate details for critical stakeholders to analyze the schedule and budgetary information at the program and project level.	To improve the Reporting Sysyem, the department has procured a new. Accounting and Reporting Software from Colbi Technologies. The contract is currently pending Board approval.	Completed - REPORTED 8.14.20
	PAYMENT PROCEDURES		
Observation 4.1	Payment Application packages were incomplete	There has been training provided on what constitutes a complete appliation package.	Completed - REPORTED 2.5.21
Observation 4.2	Construction quality control documentation was incomplete	We have udated our Procedures manual and will be providing training tothe Project managers as to the proper documentation systems.	Completed - REPORTED 2.5.21
	CHANGE ORDER AND CLAIM PROCEDURES		
Observation 5.1	Policies lacked claims avoidance considerations, evidence preservation to limit exposure.	Completed updated Policies and Procedures manual	Completed - REPORTED 2.5.21
Observation 5.2	The policies and procedures surrounding change order review and acceptance are inconsistently applied and incomplete.	To assist with inconsistencies The departemnet has implemented a reporting structure to the Facilities Committee and Bond Oversight committee to report meaningful change orders in a timely fashion to key stakeholders.	Completed - REPORTED 9.11.20

Observation 5.3	There is not a defined policy for reporting of meaningful change orders to key stakeholders.	The departemnet has implemented a reporting structure to the Facilities Committee and Bond Oversight committee to report meaningful change orders in a timely fashion to key stakeholders.	Completed - REPORTED 9.11.20
Observation 5.4	Change Orders are often classified as "error and omissions" due to the architect's drawings, not including all specifications.	All District Specs are required to be part of the design package	Completed - REPORTED 2.5.21
	BIDDING AND PROCUREMENT PROCEDURES		
Observation 6.1	The policies and procedures surrounding procurement are out-of-date and incomplete	See obsevation 1.1 Policies and procedure manual has been updated	Completed - REPORTED 9.11.20
Observation 6.2	The District was unable to provide complete competitive solicitation documentation for three public works projects.	Researched and resolved	Completed - REPORTED 2.5.21
Observation 6.3	Contract documents - The District did not provide complete contract documentation for 5 out of 33 sampled contracts, or 33 percent.	The district's legal department has recently completed a two-day mandatory Contracts and Procurement training for all staff associated with the Bond Program.	Completed - REPORTED 8.14.20
	BEST PRACTICES FOR PROCUREMENT OF MATERIALS AND SERVICES		
Observation 7	The District's Standardized items list for Bond Program materials procurement is not current and is potentially not complete.	Facilities has updated it's Design standards and policies and procedure manual	Completed - REPORTED 2.5.21
	BEST PRACTICES FOR PROCUREMENT OF MATERIALS AND SERVICES		
Observation 8 and 9.1	The District did not provide a conflict of Interest disclosures for specific management positions defined in the Distric's board policy within the facility department.	ALL Facilities staff members have completed the mandated Conflict of Interest forms for the fiscal year.	Completed - REPORTED 8.14.20
Observation 8 and 9.2	Policies and Procedures were not centrally located, did not define roles and responsibilities, and the process for updating manuals was not documented as of June 30, 2019.	See 1.1 The Department has updated the Policies and Procedures Manual. All recommended changes have been addressed and are being implemented.	Completed - REPORTED 9.11.20