

Audit Year					Audit Finding Description	Views of Responsible Officials Planned Corrective Action Summary 2020	Responsible parties, departments and/or assigned director	Additional mechanisms, rules, procedures implemented to ensure integrity, accountability and prevent fraud and/or additions to monitoring process	Hurdles/blockers	Targeted Resolution and Status Update
2016	2017	2018	2019	2020						
x	x	x	x	x	2020-001 Associated Student Body (ASB) Accounts auditable summary lacking and therefore ASB accounts are not included in the financial accounts. Material weakness in internal control.	ASB Works, an ASB accounting system, is being rolled out and training scheduled for February 2021.				2022
		x	x	x	2020-002 Documentation to support payroll reported to pension providers lacking in 67 out of total sample of 89. Significant deficiency in internal control.	A designated area of focus by district management. Resolution requires both systems changes and procedural changes followed by training.				Change implementation started in Sept 2020
		x	x	x	2020-003 Vacation Reserves - documentation to verify vacation usage lacking which impacts accrued vacation on separation which could lead to eventual payouts in excess of what was earned. Material weakness in internal control.	Leadership team is revising procedures.				
x		x	x	x	2020-004 Documentation to support vendor selection is pursuant to District policy lacking. Significant deficiency in internal control.	District is developing new procedures which may result in recommendation to board for revised purchasing policies.				
		x	x	x	2020-005 Health Benefits Governance Board (HBGB) formula used to calculate the District's obligation to fund health and welfare benefits lacks clarity and differing interpretations result in substantially different outcomes. Material weakness in internal control.	HBGB negotiations in progress.				
			x	x	2020-006, 2019-007 Audit adjustments. 2019 Health and Welfare benefits were incorrectly charged resulting in an audit adjustment. 2020 Building Fund expense charged to current year due to late receipt of invoice should have been recorded in prior year in accordance with generally accepted accounting principals (GAAP). Significant deficiency in internal control.	Accounting controls and procedures will be part of training.				
x	x	x	x	x	2020-007 Documentation required to support employee time allocation for federal programs is insufficient. Material weakness in internal control.	Procedure implementation began January 2021.				2022
				x	2020-008 Evidence that vendors for child nutrition and food service programs were selected according to Uniform Guidance is lacking. Material weakness in internal control.	Procedures being centralized under Director of Transportation and Purchasing.				
	x	x		x	2020-009 Students incorrectly identified as qualifying for free or reduced price meals. Material weakness in internal control.	Technology staff to work with child nutrition staff to ensure documentation is complete, reviewed and reconciled.				
x	x	x		x	2020-010 Program attendance for afterschool 21st Century grant insignificantly overstated (2020), not accurate (2018), poorly maintained (2017). Significant deficiency in internal control.	Federal and State compliance department to develop procedures.				
				x	2020-011 Funds spent on early intervention services for special education should be tracked separately from other special education services. Material weakness in internal control.	TBD				
	x	x	x	x	2020-012 Average daily attendance (ADA) would have been overstated but for an audit adjustment. There is a known glitch in the attendance system that requires a technology fix. There are policies in place to manually correct these errors, but processes and policies to ensure that the corrections are made at secondary sites need to be enforced.	Policies and procedures will be revised as identified.				

x		x	x	x	2020-013 School accountability report card - failure to adequately track/publish complaints.	Central office staff are developing procedures.				
				x	2020-014 School accountability report card - failure to provide an adequate facility inspection tool or equivalent to document conditions reported in facilities for 11 out of 18 sites sampled.	Identified by district as a gap in assignment and will take corrective action.				
x	x	x	x	x	2020-015 Unduplicated local control funding formula (LCFF) pupil count audit sample incorrectly classified one English learner (EL) and two free or reduced price meal (FRPM) , one EL (2019) and FRPM (2018). Internal control process has inadequate monitoring.	District to review assignments and data validation procedures.				

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