



Business Services Division Memo

To: OUSD Audit Committee
Elizabeth Ross, Chair

From: Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Subject: 2022-23 Audit Update - Response to Progress on Prior Year Audit Findings

Date: December 4, 2023

Dear Chair Ross and the members of the OUSD Audit Committee,

Please find a copy of the response to the District's prior year audit findings that are being submitted to the Auditors for the 2022-23 Final Audit Report.

In Community,

Lisa Grant-Dawson
Chief Business Officer
lisa.grantdawson@ousd.org

Ryan Nguyen
Controller
Ryan.Nguyen@ousd.org

MR 50 Brief description of an update to each of the 2022 audit findings

Section II – Financial Statement Findings

2022-001 Human Resources/Payroll Internal Control Process, Pension
Code 30000

Criteria

Pension and medical benefit providers invoice the District based on demographic information such as enrolled employees' age and hire date. The District is responsible for ensuring the completeness and accuracy of the information reported to the benefit providers and ensuring that such information is available to support an audit.

Condition

A material weakness in internal control over financial reporting – The District could not supply documentation to satisfy us that census information and payroll amounts reported to pension providers are complete and accurate. We analytically recalculated these expenses, noting that the payment made to pension providers during the year appears correctly recorded in the accounting records of the District. However, since we could not verify if the underlying data on which those charges are based is complete and accurate, we cannot confirm if the eventual payments are for the correct amounts.

Context

Expenditures for wages and benefits of \$471 million are approximately 67% of general fund expenditures. The condition applies to 11 items from our total sample of 80.

Effect

Internal controls are essential so that users of the financial statements have confidence that financial information published by the District's management is complete and accurate. There is a higher-than-average risk that payments to pension providers could be for incorrect amounts.

Cause

There appears to be a lack of ongoing monitoring and oversight to ensure that employees involved in the critical process consistently follow the established policies and procedures, including the retention of pertinent physical t the performance of documented controls. Often no single person is accountable for locating documents or answering questions.

Recommendation

The District should ensure that the management in charge of these areas is held accountable to ensure that all critical internal control policies and procedures are communicated to the employees charged with carrying out those procedures. Management needs to monitor compliance and ensure that processes are performed promptly and consistently. Furthermore, there needs to be one established method to ensure that controls are followed and that employees do not deviate from established District policies. Finally, there needs to be a formal record retention policy supporting that controls are being followed per District policies.

Views of Responsible Officials and Planned Corrective Actions

The District has identified this area as a key concern and the alignment between payroll, human resources, business services, and risk management has been critical to address this issue. The District is identifying that not only are the internal procedures fragmented, but the District has also identified critical system needs as post- correction from its 2018-19 transition to the Escape System. Though there were challenges in its use of the former IFAS system and recordkeeping, the Alameda County Office of Education has supported and hosted meetings in support of correcting the system needs to provide more accurate reporting. This activity has been focused and ongoing since September 2020.

The District leadership team is actively working to identify, train, and focus on the critical areas to make sure that the position management, attachment, employee compensation alignment, and reporting are accurate and reliable. This is an intense area of focus with a desire to make significant strides for improvement in 2022-23.

Identification as a Repeat Finding

See finding 2021-002.

OUSD Update 10/16/23 of Audit Finding 2022-001 Human Resources/Payroll Internal Control Process, Pension:

The District receives the ES 0372 & the ES 0350 (Certificated Substitutes - Permissive Retirement Election) - Retirement Systems Collection Form which is included in the Onboarding process. If the employee does not return it within 60 days, our Talent department contacts the employee.

Based on this information, the District's Payroll Department confirms the employees election status in CalPERS/CalSTRS. Once this confirmation is complete, the Payroll department follows the ES 0372 and/or ES 0350 Form as submitted. The CalPERS and CalSTRS form is retained in DocuSign by employees. Once the form is received and entered, it is submitted to CalPERS/STRS accordingly.

The focus on recalibrating this process not only allows the District to have retained information confirming the employees retirement election and status, but also allows this information to be available to the auditors to support their samples.

The District HAS NOT completed a re-service where all forms for all employees are re-submitted to refresh our retained files; however, the District has worked with the Talent Department more specifically to update the 2022-23 new employee files. The verification for all employees is still an action item for the District to complete.

2022-002 Payroll Internal Control Process, Vacation Tracking

Code 30000

Criteria

Internal controls are essential so that users of the financial statements have confidence that financial information published by the District's management is complete and accurate. The District is responsible for providing documentation to support the amounts recorded in the general ledger accounting records.

Condition

A material weakness in internal control over financial reporting – The District could not supply documentation to verify that vacation usage is accurately recorded in the payroll system. That balances do not exceed the maximum allowed per District policy. In substantive testing of general ledger account balances, the reported payroll expenditures are fairly stated based on the amounts paid upon separation. However, we cannot conclude if the District has a complete and accurate accounting of vacation balances on which to base payments upon separation.

Context

The accrued vacation liability was \$7 million on June 30, 2022 and deductions during the year were about \$3.4 million.

Effect

Although the accounting records reflect actual expenses paid, there is a higher risk that employee vacation is not reported, and the liability and eventual payout may be more than what was earned.

Cause

There appears to be a lack of ongoing monitoring to ensure that employees involved in the critical processes provide complete and timely responses during scheduled audit fieldwork.

Recommendation

Management in charge of these areas should be held accountable to ensure that all critical internal control policies and procedures are communicated to the employees charged with carrying out those procedures. Management further needs to monitor compliance and ensure that processes are performed promptly and consistently. Furthermore, there needs to be one established method to ensure that controls are followed and that employees do not deviate from established District policies. Finally, there needs to be a formal record retention policy supporting that controls are being followed following District policies.

Views of Responsible Officials and Planned Corrective Actions

The District requested and received the leave documents from school sites and departments as of 2017-18, when a defined practice that formerly was done ceased. The school sites upload to a Payroll Documents and we physically collected the documents in 2021-22. We have requested this as an annual submission to ensure that this documentation is available and accessible for internal review and external audit.

Similar to what was stated above in finding 2021-002, the District's inability to validate compensation records and transactions to include leave taken, reported, and recorded is another key area of focus and the appropriate assignments to lead this project has been done upon the selection and hiring of the Directors of Payroll and Budget and Finance. The leadership team and assigned staff will also develop a revised standard operating procedure to share with all departments and sites to ensure that leave procedures are understood and followed, which includes monthly reconciliation by department and site and the use of the Frontline System designed to capture the information.

Identification as a Repeat Finding

See finding 2021-003.

OUSD Update 10/16/23 of Audit Finding 2022-002 Payroll Internal Control Process, Vacation Tracking: The District received the leave documents from each school site and department to scan them to its mass employee drive. The documents are currently on a thumb drive as the District began its relocation from 1000 Broadway to satellite offices as

there was no room to store the physical documents. The District does have the records retained from July 1 - Dec 31, 2022.

On January 1, 2023, the District began to use the Frontline Leaves System which requires employees to request or note their leave in advance or upon their return, as applicable, which therefore allows the Supervisor to confirm/approve the leave requested (vacation)/taken (sick/other). The District therefore NOW uses the Frontline System to account for and deduct/adjust leave electronically.

2022-003 Payroll Internal Control Process, Vacation Payments

Code 30000

Criteria

Internal controls are essential so that users of the financial statements have confidence that financial information published by the District's management is complete and accurate. The District is responsible for providing documentation to support the amounts recorded in the general ledger accounting records.

Condition

A material weakness in internal control over financial reporting – The District could pay \$7 million to employees for vacation accumulated; however, it cannot assert that the amounts paid were actually due to the employees.

Context

The accrued vacation liability was \$7 million on June 30, 2022 and deductions during the year were about \$3.4 million.

Effect

We could not conclude if payouts of an accrued vacation made to employees during the year were for amounts owed to the employees who received the payments.

Cause

There appears to be a lack of ongoing monitoring to ensure that employees involved in the critical processes provide complete and timely responses during scheduled audit fieldwork.

Recommendation

Management in charge of these areas should be held accountable to ensure that all critical internal control policies and procedures are communicated to the employees charged with carrying out those procedures. Management needs to monitor compliance and ensure that processes are performed promptly and consistently.

Management should prepare an auditable accounting of the documentation of which the District Determined during the year to be valid. The District should consult with legal counsel about recovery if any payouts are determined to have been incorrect.

Views of Responsible Officials and Planned Corrective Actions

Similar to what was stated above in finding 2021-002, the District's inability to validate compensation records and transactions to include leave taken, reported, and recorded is another critical area of focus, and the appropriate assignments to lead this project has been done upon the selection and hiring of the Directors of Payroll and Budget and Finance. The leadership team and assigned staff will also develop a revised standard operating procedure to share with all departments and sites to ensure that leave procedures are understood and followed, including monthly reconciliation by department and location and the use of the Frontline System designed to capture the information.

The District requested and received the leave documents from school sites and departments as of 2017-18, when a defined practice that formerly was done ceased. The school sites upload to a Payroll Documents and we physically collected the documents in 2021-22. We have requested this as an annual submission to ensure that this documentation is available and accessible for internal review and external audit.

Identification as a Repeat Finding

See finding 2021-004.

OUSD Update 10/16/23 of Audit Finding 2022-003 Payroll Internal Control Process, Vacation Payments: As stated above, the District received the leave documents from each school site and department to scan them to its mass employee drive. The documents are currently on a thumb drive as the District began it's relocation from 1000 Broadway to satellite offices as there was no room to store the physical documents. The District does have the records retained from July 1 - Dec 31, 2022.

On January 1, 2023, the District began to use the Frontline Leaves System which requires employees to request or note their leave in advance or upon their return, as applicable, which therefore allows the Supervisor to confirm/approve the leave requested (vacation)/taken (sick/other). The District therefore NOW uses the Frontline System to account for and deduct/adjust leave electronically.

2022-004 Health Benefits Governing Board

Code 30000

Criteria

In October 2015, the District agreed with its employee unions to set up a coordinated bargaining process for health and welfare benefits through a Health Benefits Governance Board (HBGB). The agreement intends to provide stability and help manage benefits costs. The HBGB consists of representatives of each signatory union and the District.

Section IV of the agreement defines a formula to annually calculate the District's responsibility to fund health and welfare benefits. If the District's financial obligations, as calculated per the HBGB formula, exceed the actual costs of benefits, such excess contributions are restricted for future health and welfare obligations. However, suppose actual benefits costs are higher than the District's financial obligations per the HBGB formula. In that case, those costs are first paid from restricted resources and then are obligations of the signatory unions. In other words, the District's obligations to fund health and welfare costs are determined by the HBGB formula.

Condition

A material weakness in internal control over financial reporting – The formula to calculate the District's health and welfare obligations per the HBGB agreement is unclear. Specifically, the part of the formula that reads "...take the FTE from the total of all authorized full-time equivalent positions covered by this Agreement...as outlined in the Position Control Report as of October 31..." is unclear. Standard usage of the PCR is for budgeting purposes, subject to estimation risk and uncertainty.

Context

The District has been paying 100% of its obligation under the HBGB, and accordingly, the management of the District believes that no unrecorded liability could be applicable. Furthermore, the financial statements correctly reflect the health and welfare benefits expenditures paid during the current fiscal year. Expenditures for health and welfare benefits of \$70 million are approximately 10% of general fund expenditures.

Effect

The possible impact on the District's financial statements, if any, upon resolution of this matter is undeterminable as of June 30, 2022.

Cause

The HBGB formula was not subject to third-party testing. The formula for calculating the District's obligations to fund the HBGB is unclear and interpreted differently.

Recommendation

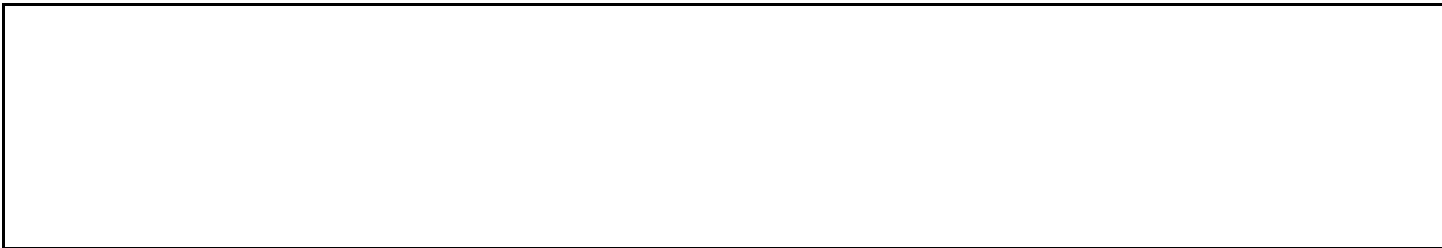
We recommend that the District, and other applicable parties, revise and clarify the formula used to calculate the District's annual obligation for health and welfare. The procedure should be subject to independent recalculation to ensure that its results are consistent with its intent. Views of Responsible Officials and Planned Corrective Actions The District has resumed mediation of the agreement with HBGB as of October 2022.

Identification as a Repeat Finding

See finding 2021-005.

OUUSD Update 10/16/23 of Audit Finding 2022-004 Health Benefits Governing Board:

The District has not been able to make any quantifiable progress on an agreement with its Bargaining Units on any level of modification to this agreement. The District was in mediation and efforts have stalled to reach agreement.



2022-005 Audit Adjustments

Code 30000

Criteria

Management of the District must account for all transactions per generally accepted accounting principles.

Condition

A material weakness in internal control over financial reporting – Audit adjustments were necessary for the financial statements to be presented to conform with generally accepted accounting principles.

Context

In response to previous audit findings, the District revised its year-end closing process to include recording of the fair market value adjustment to investments, as required by GASB Statement No. 31. However, errors in the calculation were not identified by the District before posting the entry to the general ledger. The independent external auditor cannot be considered part of the District's internal control process.

The following is a summary of the adjustments that were necessary for the accounting records to be presented per governmental accounting standards:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Nonmajor Funds	Self-Insurance Fund
Fund balance/net position, unaudited actuals	\$ 160,141,874	\$ 232,455,031	\$ 131,168,429	\$ 71,309,152	\$ 19,903,939
Increase (decrease) from					
Investments are reported at fair value	(4,638,961)	(7,117,901)	(3,167,513)	(2,031,551)	(577,360)
Claims liability is full accrual	-	-	-	-	(41,108,360)
Allocation of net pension liability and deferrals	-	-	-	-	(1,493,948)
Fund balance/net position, per GAAP financial statements	\$ 155,502,913	\$ 225,337,130	\$ 128,000,916	\$ 69,277,601	\$ (23,275,729)

Effect

Audit adjustments were necessary for the financial statements to be presented per GAAP.

Cause

The GASB Statement No. 31 fair value adjustment was not reviewed by someone independent of the preparer.

Recommendation

We recommend that personnel responsible for the year-end closing process utilize a template to calculate the year-end fair value adjustment. We further recommend that the calculation is reviewed by someone independent of the preparer before posting it to the general ledger.

Views of Responsible Officials and Planned Corrective Actions

The District has procedures in place at year-end to review for audit adjustments and will ensure that the procedures are completed.

Identification as a Repeat Finding

See finding 2021-006.

OUSD Update 10/16/23 of Audit Finding 2022-005 Audit Adjustments:

For FY22-23, the district has completed GASB 31 in accordance with GASB guidelines and ACOE's guidelines. Documentation are available for audit.



2022-006 Twenty-First Century Attendance Reporting

A material weakness in internal control and material noncompliance with attendance reporting Code 50000.

Federal Program Affected

U.S. Department of Education, California Department of Education: Twenty-First Century Community Learning Centers, 84.287.

Criteria

The California Department of Education (CDE) administers California's 21st Century Community Learning Centers CCLC) program. Education Code sections 8484.7 - 8484.9 further define California's 21st CCLC Program. This state-administered, federally funded program provides five-year grant funding to establish or expand before and after-school programs that provide disadvantaged kindergarten through twelfth-grade students with academic enrichment opportunities and supportive services to help the students meet state and local standards in core content areas.

The District evidences student participation by reporting attendance to the CDE. The daily attendance is recorded for all the students attending the after-school program on each school day the program operates.

Condition

There was a material weakness in internal control over compliance and noncompliance because we identified errors in the attendance reported to the CDE.

Questioned Costs

Not applicable.

Context

The District operates a 21 Century Program at ten schools. We selected a sample of five schools, and the condition applies to three of the sampled schools. The observed error rates were 6.9%, 1.2%, and 10.9%.

Cause

In response to prior audit findings, the District transitioned to a new attendance accounting system for the after- school program during the year. Although management of the District expects the new system will ultimately increase the accuracy of the attendance reporting, there were challenges as the system was new this year.

Recommendation

We recommend that the District continue implementing its new attendance accounting system for the after- school program. Lessons learned from the year of implementation should be used to improve the process going forward.

Views of Responsible Officials/Corrective Action Plan

OUSD has implemented a new Expanded Learning Attendance improved tracking system and provided training to service providers.

This new database allows for accurate and prompt attendance taking.

1. OUSD transitioned to a new attendance tracking system. Due to the multiple errors and consistent changes in attendance, OUSD began using Aeries Supplemental Attendance tracking instead of CitySpan in fall 2021. This transition has allowed the Expanded Learning Office to support struggling sites with real-time accurate attendance data.
2. On July 29, OUSD held a mandatory Aeries training for all after-school staff and reviewed all CDE (ASES, 21st CCLC, and ASSETS) attendance requirements. Over 100 after-school staff attended.
3. All Attendance documents were revised to include Aeries attendance protocols.
4. OUSD Designed dashboards with real-time student and attendance data for all after-school providers

The CDE has accepted the District's CAP as of 8/29/2022, and it we expect improved outcome during the fiscal year 2023.

Identification as a Repeat Finding

See finding 2021-007.

OUSD Update 10/16/23 of Audit Finding 2022-006 Twenty-First Century Attendance Reporting:

OUSD's Expanded Learning Office (ExLO) Conducted a Mandatory Attendance Meeting for all Site Coordinators and Agency Directors. ExLO staff worked alongside 83 different sites to ensure sites were aware of how to accurately track and enter attendance into escape. In addition, ExLO created an attendance dashboard that provides real-time attendance data. This new tool has allowed site coordinators to view attendance data and track missing/incorrect information.

Expanded Learning Office has continued to hold regular meetings with Site Coordinators and Agency Directors to review attendance data to ensure high-quality programming occurs at all sites. This includes 4 Agency Directors meeting and 4 All leaders meeting.

The Expanded Learning also hired Program Assistants to help support with monthly attendance audits to ensure accurate attendance tracking. This new role also provided on-site support to site coordinators.

Section IV – State Compliance Findings

2022-007 School Accountability Report Card

Code 40000, 72000

Criteria

EDC §35186(d) requires that a school district report summarized data on the nature and resolution of all complaints quarterly to the county superintendent of schools and the school district's governing board. The summaries shall be publicly reported quarterly at a regularly scheduled meeting of the school district's governing board.

Condition

The District did not provide the quarterly summaries described in the criteria paragraph.

Questioned Costs

There is no questioned cost associated with this condition.

Context

The condition is not specific to any single site.

Effect

Information contained in the SARC regarding complaints related to teacher misassignments or vacancies may be incomplete or inaccurate. Furthermore, the District did not comply with the requirements noted in the Criteria paragraph.

Cause and Recommendation

We recommend that the District appoint someone accountable for compliance in this area.

Views of Responsible Officials/Corrective Action Plan

The District is continuing its work to build out the complex data reporting mechanism to allow for continued compliance with Teacher Certification Misassignments. There is additional work to be done, and we anticipate more significant operational improvements in 2023-24.

Identification as a Repeat Finding

See finding 2021-010.

OUSD Update 10/16/23 of Audit Finding 2022-007 School Accountability Report Card: The District is still in progress of the necessary assignment of staff to manage the SARC component ongoing; however, we are making significant progress on the identification and corrective actions as applicable regarding missassignments with the work of the teamwork between the Business Services and Talent Departments.

2022-008 Independent Study

Code 40000, 72000

Criteria

The District must maintain certain written agreements required by the State for pupils enrolled in an independent study program and make the contracts available during the annual State compliance audit.

Condition

The District did not provide all of the written agreements requested during the audit fieldwork.

Questioned Costs

Questioned costs are \$13,011, the derived value of one ADA for grades 9-12.

Context

We selected a sample of 40, and the condition applies to one.

Effect

One unit of inappropriately reported ADA in grades 9-12 was identified through the audit procedures.

Cause and Recommendation

We recommend that the District periodically revisit its procedures for compliance and remind site personnel of them.

Views of Responsible Officials/Corrective Action Plan

We will communicate with site personnel and provide training as necessary.

Identification as a Repeat Finding

This finding was not reported in the previous year's audit.

OUSD Update 10/16/23 of Audit Finding 2022-008 Independent Study:

Coordinator of Systems & Operations has held numerous required training to review the Independent Study process as well as created and reviewed a Records Retention process for all attendance documents and student cumulative files, with attendance specialists.

Periodically in the 2022-23 fiscal year, attendance records and Independent Study files are randomly selected and reviewed by the Coordinator to ensure that student records are being maintained and retained. These records were retained on paper and uploaded to a Google shared file for easy review and support to the Auditors during their review.

During the 2022-23 Audit review, there were two findings of signatures from administration that did not meet the required timelines. The proactive training and awareness also occurred and has become an additional component of the District's periodic internal audit and review of Independent Study records/attendance.

These processes are to ensure that State guidelines are being adhered to in OUSD.

2022-009 ASES Early Release

Code 40000, 72000

Criteria

Per the State compliance audit guide: "If a pupil in any sample attended less than the full day, verify the reason for early release was consistent with the established early release policy."

Condition

District policy is to document the reason for "early release" with a "code" corresponding to a permissible basis per the District's established early release policy. However, our audit procedures identified that all sites did not use early-release codes.

Questioned Costs

There is no questioned cost associated with this condition.

Context

We sampled ten ASES sites, and this condition applies to four of them.

Effect

The attendance records may not capture all information expected by the District's policy to demonstrate compliance.

Cause and Recommendation

We recommend that management responsible for compliance periodically remind site personnel of the District's policies and provide training as necessary. We suggest direction periodically monitor the attendance recording on a sample basis for timely identification of deviation from District policy.

Views of Responsible Officials/Corrective Action Plan

We will communicate with site personnel and provide training as necessary. This finding was not reported in the previous year's audit.

OUSD Update 10/16/23 of Audit Finding 2022-009 ASES Early Release:

OUSD's Expanded Learning Office (ExLO) Conducted a Mandatory Attendance Meeting for all Site Coordinators and Agency Directors. ExLO staff worked alongside 83 different sites to ensure sites were aware of how to accurately track and enter attendance into escape. In addition, the ExLO held a meeting to review the early release policy to check all updates. This included creating a new ER Code, so the program could be more adaptive to the needs of the students. Now, students can participate in targeted programming without staying for the entire day.

Expanded Learning Office has continued to hold regular meetings with Site Coordinators and Agency Directors to review attendance data to ensure high-quality programming occurs at all sites. This includes 4 Agency Directors' meeting and 4 All leaders meeting.

The Expanded Learning also hired Program Assistants to help support with monthly attendance audits to ensure accurate attendance tracking. This new role also provided on-site support to site coordinators.

2022-010 ASES Attendance Reporting

Code 40000, 72000

Criteria

The District evidences student participation in the after-school program by reporting attendance to the California Department of Education. The daily attendance is recorded for all the students attending the after-school program on each school day the program operates.

Condition

We identified errors in the attendance reported to the CDE

Questioned Costs

There is no questioned cost associated with this condition.

Context

The District operates an ASES after-school program at over 60 schools. We sampled 10 ASES sites, and this condition applies to one of them. At that site, the number of student days provided in the test month was 7,201, and the number reported to the CDE was 7,367. The difference is 166 or two percent.

Effect

Errors may exist in the after-school attendance reported to the CDE.

Cause and Recommendation

In response to prior audit findings, the District transitioned to a new attendance accounting system for the after-school program during the year. Although management of the District expects the new system will ultimately increase the accuracy of attendance reporting, there were challenges as the system was new this year. We recommend that the District continue implementing its new attendance accounting system for the after-school program. Lessons learned from the year of implementation should be used to improve the process going forward.

Views of Responsible Officials/Corrective Action Plan

OUSD has implemented a new Expanded Learning Attendance improved tracking system and provided training to service providers.

This new database allows for accurate and prompt attendance taking.

1. OUSD transitioned to a new attendance tracking system. Due to the multiple errors and consistent changes in attendance, OUSD began using Aeries Supplemental Attendance tracking instead of CitySpan in fall 2021. This transition has allowed the Expanded Learning Office to support struggling sites with real-time accurate attendance data.
2. On July 29, OUSD held a mandatory Aeries training for all after-school staff and reviewed all CDE (ASES, 21st CCLC, and ASSETS) attendance requirements. Over 100 after-school staff attended.
3. All Attendance documents were revised to include Aeries attendance protocols.
4. OUSD Designed dashboards with real-time student and attendance data for all after-school providers

The CDE has accepted the District's CAP as of 8/29/2022, and it we expect improved outcome during the fiscal year 2023.

Identification as a Repeat Finding

This finding was not reported in the previous year's audit.

OUSD Update 10/16/23 of Audit Finding 2022-010 ASES Attendance Reporting:

OUSD's Expanded Learning Office (ExLO) Conducted a Mandatory Attendance Meeting for all Site Coordinators and Agency Directors. ExLO staff worked alongside 83 different sites to ensure sites were aware of how to accurately track and enter attendance into escape. In addition, ExLO created an attendance dashboard that provides real-time attendance data. This new tool has allowed site coordinators to view attendance data and track missing/incorrect information.

Expanded Learning Office has continued to hold regular meetings with Site Coordinators and Agency Directors to review attendance data to ensure high-quality programming occurs at all sites. This includes 4 Agency Directors meeting and 4 All leaders meeting.

The Expanded Learning also hired Program Assistants to help support with monthly attendance audits to ensure accurate attendance tracking. This new role also provided on-site support to site coordinators. These new staff will play a vital role in ensuring all attendance reported to CDE accurately reflects what is in Aeries.

2022-011 Immunizations

Code 40000, 72000

Criteria

The LEA audit guide requires us to verify if the District has specific information on file regarding immunization records of pupils attending public school.

Condition

The District could not provide all the information necessary to establish full compliance.

Questioned Costs

Questioned costs are \$46,236, the derived value of four ADA for grades TK-3. Context We sampled 96 pupils at nine sites. The non-compliance finding applies to four of the sampled pupils.

Effect

The District may not be in full compliance with all immunization compliance requirements.

Cause and Recommendation

We recommend that management responsible for compliance periodically remind site personnel of the District's policies and provide training as necessary. We also suggest that management periodically monitor immunization compliance on a sample basis for timely identification of deviation from District policy.

Views of Responsible Officials/Corrective Action Plan

We will communicate with site personnel and provide training as necessary.

Identification as a Repeat Finding

This finding was not reported in the previous year's audit.

OUSD Update 10/16/23 of Audit Finding 2022-011 Immunizations: