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Corrective Action Plan

In Response to Management Letter for June 30, 2021 Financials

Current Year Deficiency in Internal Control:

Receipts

Cash receipts not deposited into the bank in a timely manner.

Recommendation to review procedures to ensure that funds are deposited in a timely action.

District has already implemented a schedule to ensure deposits are made at a minimum of every 5 working days.

Payroll

Payroll procedure review noted three instances of timesheets not being signed for school monitors and teaching assistants by a supervisor prior to processing.

Recommendation is that all time sheets be reviewed and approved by the supervisor in a timely manner.

The District will remind department heads and supervisors to review and sign all timesheets prior to the next payroll being processed.

Payment in Lieu of Taxes (PILOT)

During the review of the District's PILOT program, it was noted that one payment was not received by the district.

Recommendation is to develop a procedure to monitor PILOT payments to ensure timely communication to the appropriate taxing jurisdiction.

The District will create a process to monitor PILOT payments to ensure timely deposits and communication by December 31, 2021. The District will also follow up on any outstanding concerns regarding any PILOTs with the appropriate organizations.

Other items:

The following items are not considered to be deficiencies in internal control, however, we consider them other items which we would like to communicate to you as follows:

Federal Programs –

The District has updated their policies and procedures surrounding the Uniform Grant Guidance (UGG) to document in a written procedural manual that is specific to each federal program compliance requirement. As part of this manual a conflict of interest statement should be completed by District staff and Board members.

The District will implement a process to have conflict of interest statements signed annually by key district staff that are involved with purchasing and entering into agreements along with all Board members.

GASB Statement No. 87

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87 which will be effective during the 2021-22 fiscal year. As a result, the District will be required to gather certain information relating to those items considered to be leases in order to prepare the lease payable and right to use asset calculations.

The District is prepared to instate GASB 87 with lease information.