

**CORRECTIVE ACTION PLAN (CAP) TO FISCAL YEAR END JUNE 30, 2020 CURRENT YEAR
FINDINGS AND RECOMMENDATIONS**

Corrective action plan components will be managed by Dr. Kathleen Acker, Assistant Superintendent for Finance and Management Services.

Extraclassroom Activity Funds - Transactions

During the current year audit, it was noted that in the sample of cash disbursements that were tested there were still a few reimbursements to staff for activity related expenses.

CAP: Faculty advisors have been informed that to the extent possible, payments be made to vendors for goods and services, rather than to District employees or individuals as reimbursements. Item completed October 14, 2020.

It was noted there were a few instances in which either the student or the faculty advisor did not sign the payment order form to provide evidence of their involvement in the extraclassroom activity club.

CAP: Faculty advisors have been reminded of their roles and responsibilities which included the importance that the student and faculty advisor sign off on the payment order form as evidence of their involvement in the disbursement process for the club. Item completed October 14, 2020. Additional training is being provided to all faculty advisors by the District's internal auditor on October 28, 2020.

School Food Service Fund - Collections in Advance/Amounts Receivable

The District utilizes the NutriKid's Point of Sale (POS) system to track the meals provided to students and adults, and to capture the financial information necessary to record the cash received and sales recorded in the School Food Service Fund. The POS system report includes amounts that are paid in advance for student meals during the year, as well as the prepaid balance at the end of the fiscal year. During the current year audit, based on inquiries with the District, it was noted that the prepaid amounts captured in the POS system, also known as collections in advance, has not been reconciled, nor recorded in the general ledger of the District's School Food Service Fund.

CAP: Management agrees with the finding. The amounts reported in the Point of Sale system (NutriKid's) as amounts that are paid in advance for student meals will be reviewed and reconciled on a monthly basis by the principle accountant in the business office. Specifically, this will entail agreeing amounts reported on the NutriKid's system with cash receipts recorded in the District's Financial Accounting System (nVision); and, when necessary, recording an appropriate liability on the balance sheet of the School Food Service Fund. This will ensure that the financial information in the POS system agrees to the District's general ledger in the School Food Service Fund.

This process will begin on October 31, 2020 and will be ongoing.

The auditors noted that there exists a receivable balance in the software for meals served to adults.

CAP: Management agrees with the finding. The practice of adults charging meals ended in 2015. The kitchen staff have been reminded of this and the District is working towards reconciling/collecting the remaining adult balances of \$358.26. This process began on October 14, 2020.