

**CORRECTIVE ACTION PLAN (CAP) TO FISCAL YEAR END JUNE 30, 2023
FEDERAL SINGLE AUDIT FINDINGS AND RECOMMENDATIONS.**

The Federal Single Audit findings were presented to the Audit Committee on April 15, 2024. Dr. Rubie R. Harris, Assistant Superintendent for Finance and Management Services, will manage corrective action plan components. All corrective actions will be completed by June 30, 2024.

I. EQUIPMENT AND REAL PROPERTY MANAGEMENT

Issue # 1: Capital Assets Inventory

The auditors noted that The District did not include equipment purchased with Federal grant funds in its current year additions in the District's capital assets inventory records. The auditors recommend the District implement procedures where a formal reconciliation is performed annually for all of the District's equipment expenditure codes and the additions to the District's capital assets inventory. This will ensure that all equipment purchased with Federal funds is captured and included in the capital assets inventory records. Additionally, all capital assets additions purchased with Federal funds should be managed in accordance with 2 CFR §200.313.

Management's Response:

Management agrees with the findings, and the District will adopt procedures to ensure that equipment purchased with Federal funds is included and differentiated in the District's capital assets inventory records.

Planned Completion Date:

Implementation will be completed by June 30, 2024