

**CORRECTIVE ACTION PLAN (CAP) TO FISCAL YEAR END JUNE 30, 2024  
INTERNAL AUDIT FINDINGS AND RECOMMENDATIONS.**

The Internal 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 August 31, 2024.

**I. POLICIES & PROCEDURES**

**Issue # 1: Policy 5250**

The auditors noted that the District's policy number 5250 does not contain wording that provides direction for officials to properly dispose of IT assets, which includes ensuring that any confidential or personally identifying data is sufficiently deleted. The auditors recommend that the District amend policy 5250 to include wording requiring IT assets deemed obsolete to be sanitized in compliance with Ed Law 2-d, which requires the District to ensure that sensitive data is protected at all times. In addition, we recommend that policy 5621 be amended to contain wording that requires all computer hardware and mobile items to be inventoried for control purposes regardless of cost.

**Management's Response:**

*Management agrees with the findings, and the District will have the policy committee review policy 5250 to include the recommended wording listed above.*

**Planned Completion Date:**

*Policy update and review by policy committee Summer 2024. Board of Education Approved by August 31, 2024*

**II. IT PHYSICAL INVENTORY & ASSET MANAGEMENT**

**Issue # 2: Onsite Inventory**

The auditors noted 4 instances where the device could not be located. Of these 4 devices, 2 were assigned to employees who no longer worked for the District, and the devices were not returned to the IT department upon separation. The auditors recommend the District develop documented procedures that require buildings to inform IT when an employee is no longer working for the District. Furthermore, the buildings should collect the former employee's device(s) as part of the offboarding procedures. Lastly, it is recommended that IT run a report twice a year showing the last sign-on and assess whether the employee still requires the device.

**Management's Response:**

*Management agrees with the findings, and the District has already begun discussing a uniform way for offboarding employees. IT and HR will work together to develop a process to ensure devices are received upon an employee leaving the school district. IT will also run the last sign-on report twice a year to determine if devices are required by employees.*

**Planned Completion Date:**

*The review will be concluded by June 30, 2024*

**Issue #3: Student Chromebooks**

The auditors noted there were 12 Chromebook devices for which a signed agreement was not provided and 16 Chromebook devices where the asset tag listed on the agreement did not correspond to the asset tag on the agreement. The District is changing the device agreement procedures and using the application Parent Square, whereby the employees will have to sign the agreement each year digitally, and the agreement will be for any device the employee and student received (i.e., not a specific asset number).

**Management's Response:**

*Management agrees with the findings, and the District has already begun implementing the application Parent Square, where employees and parents digitally sign the agreement each year. This will ensure staff and student agreements are signed and maintained for devices.*

**Planned Completion Date:**

*Implementation was completed on November 30, 2023*