

Staff Follow Up: September 7, 2023
Formal Motion – Audit Committee
Audit-090823-04



Educating Today's Students to
Succeed in Tomorrow's World

Updated Response Date: January 9, 2024

Topic: Internal Funds

Staff Follow Up: Chief Auditor to confer with the principals and come back with some recommendations on how to fix the controls noted.
Audit-090823-04

Updated Response: The Chief Auditor conferred with the principals and other District management on December 8, 2023 which was represented by the following areas:

- Principals (Level Chairs)
- Deputy Superintendent of Operations
- Family & Community Engagement
- Chief Academic Officer
- Associate Superintendent of Non-Traditional Schools
- Business Support Center

A copy of the audit report, the guidelines, and the Audit Committee motion was provided and discussed. Based on the meeting, the following additional recommendations are made from the Office of the Chief Auditor:

- The Family and Community Engagement Department will update the Standard Practice Bulletin C-100 (SPB) by March 30, 2024. The SPB covers early childhood education guidelines for infant, toddler, and Pre-K programs.
- The Chief Auditor will also prepare a list of current ongoing issues that are common to the schools and provide that to the Teaching and Learning Division. This will be discussed at the next training to the schools that will be done in March 2024.
- The Business Support Center will review year-end balances for potential issues with the use and balances of accounts related to infant, toddler, and Pre-K programs during their year-end review that will occur in June 2024.

Addendum to Response:

With respect to issues noted in the internal audit of Dave Thomas Education Center, the Chief Auditor is in process of setting up a meeting with the Deputy Superintendent of Operations and the Business Support Center, Associate Superintendent of Finance,

Family & Community Engagement Departments the week of November 27, 2023. We will request the attendance of the Chief Academic Officer and the Associate Superintendent of Non-traditional Schools and the School Level chairs.

A copy of the audit report and the finding and the appropriate business practice bulletin is included on the meeting agenda to discuss potential OCA recommendations/controls to mitigate this finding.

**Original
Response:**

The Chief Auditor discussed this issue and other issues with Deputy Superintendent Dr. Howard Hepburn. It was agreed that the Office of the Chief Auditor (OCA) will make presentations to the schools.

The first presentation will occur on October 24, 2023. At that time, the OCA team will address the various issues noted in recent reports to the principals, bookkeepers, and micro techs.

At this presentation, the OCA will go over the issues noted in the internal funds discussed at the September 7, 2023 Audit Committee meeting and will discuss other issues related to payroll, BTA, inventory, and caps & gowns as well.

The Business Support Center, Procurement, and Accounting & Financial Reporting will also be invited.

(Note: The Audit Committee had detailed discussions on this matter. However, the motion wording above is the official motion approved.)

JJ:mm