

INTERNAL AUDIT RISK ASSESSMENT UPDATE REPORT
FOR THE PERIOD ENDING DECEMBER 31, 2016
CORRECTIVE ACTION PLAN

HIGH RISK ITEMS

There were no high risk items noted in our prior year and current year assessment update.

MODERATE RISK ITEMS

There were no moderate risk items noted in our prior year and current year assessment update.

LOW RISK ITEMS

The current control risk level for the following areas have been categorized as low risk

PAYROLL

*Payroll Distribution
Payroll Accounting and Reporting
Tax Filing and Reconciliation Process
Separation Payments*

The District will continue to maintain the current procedures and revise if necessary.

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HUMAN RESOURCES

Employment Requisition and Hiring
Employment Termination
Employee Attendance

The District will continue to maintain the current procedures and revise if necessary.

PURCHASING AND RELATED EXPENDITURES

Purchasing Process and Purchase Order System
Payment Processing

The District will continue to maintain the current procedures and revise if necessary.

FACILITIES AND CAPITAL PROJECTS

Facilities Maintenance
Construction Planning and Monitoring
Final Building Projects Report

The District will continue to monitor the current procedures. In February 2017, the voters of the community approved a bond issue in the amount of \$39.9 M. Current procedures surrounding the areas of *Construction Planning and Monitoring and Final Building Projects Report* will be reviewed and modified if necessary.

CAPITAL ASSETS

Acquisition, Disposal and Capitalization Policy

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Inventory Tracking

The District will continue to maintain the current procedures and revise if necessary.

FOOD SERVICE OPERATIONS

Federal and State Reimbursement

Sales Cycle

Inventory and Purchasing

Eligibility Verification

Vending Machines

During the 2016-2017 school year, the District retained the services of HMB Consultants to perform a full assessment of the School Lunch Program. The School Lunch Director immediately implemented many of the recommendations with the prospect of increasing student participation in the School Lunch Program. During the upcoming 2017-2018 school year, the District will review its vending procedures and establish new controls and guidelines.

STUDENT RELATED DATA AND SERVICES

Student Attendance

Student Performance Data

Student Security and Safety

The District will continue to maintain the current procedures and revise if necessary.

TRANSPORTATION SERVICES

Student Transportation

Transportation Contracts

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Transportation State Aid

The District will continue to maintain the current procedures and revise if necessary.

STUDENT SERVICES

System to Track and Account for Children ("STAC")

The District will continue to maintain the current procedures and revise if necessary.