

PLEASANTON UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS YEAR ENDED JUNE 30, 2016

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Recommendation	Current Status	District Explanation If Not Implemented
2015-1: INTERNAL CONTROLS OVER CAPITAL ASSETS – CDDC #30000 – The District should develop and implement a procedure to reconcile their capital asset listing to the financial statements at least annually and at all times before the audited financial statements are issued.	Implemented	
2015-2: INVENTORY OF CAPITAL ASSETS – CDDC #20000 and #30000 – The District should develop and implement a written policy and procedures for performing a periodic inventory of their capital assets.	Implemented	
2015-3: ACCOUNTS PAYABLE CUT-OFF – CDDC #30000 – The District staff and management should closely scrutinize invoices during the closing process to ensure that expenditures are recorded in the proper period.	Implemented	
2015-4: INSTRUCTIONAL MATERIALS – CDDC #70000 – The District should implement procedures to ensure that the public meeting is held within eight weeks of the beginning of the school year, and that the public notice be posted for the adequate number of days prior to the meeting.	Implemented	
2015-5: SPECIAL EDUCATION CLUSTER: SUBRECIPIENT MONITORING – CDDC #50000 and #30000 – The District implement procedures to ensure that subrecipient audits reports are completed timely, audit findings related to subrecipients are identified and if applicable, management decisions are issued for subrecipient findings and appropriate corrective action is taken within the designated timeframe.	Implemented	