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Finding 2023-001:

Condition: During the course of the audit, we identified significant deficiencies related to:

- A. Proper documentation for expenditures
- B. Proper approval of expenditures
- C. Lack of segregation of duties

Corrective Action: The School District agrees with the finding. The School District is in the process of implementing updated policies, procedures, and internal controls related to review and approval of expenditures. These updated policies, procedures, and internal controls include ensuring that all purchases are processed using the purchase order module within the accounting system which requires review and approval by the requisitioning department head, the Chief Financial Officer, and in some cases, the Superintendent and Board of Education. All disbursements are reviewed by the Chief Financial Officer to ensure proper documentation exists prior to approval for payment. Disbursement listings are also reviewed and approved by the Board of Directors prior to being released.

Responsible Person: Edward Makinen, Chief Financial Officer

Expected Completion Date: June 30, 2024



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Finding 2023-002:

Program Name: Title I, Regional Assistance (ALN 84.010)

Condition: The School District included a prepayment of an expenditure applicable to the subsequent period in the current period draws.

Corrective Action: The School District agrees with the finding. The prepaid expenditure improperly charged to the grant was processed during a time period in which there were vacancies in the Business Office, resulting in lack of adequate review of grant expenditures. The School District has since filled the vacancies and is in the process of implementing updated policies, procedures, and internal controls related to review and approval of federal grant expenditures. These updated policies, procedures, and internal controls include ensuring that all purchases are processed using the purchase order module within the accounting system which requires review and approval by the requisitioning department head, the Chief Financial Officer, and in some cases, the Superintendent and Board of Education. In addition, all federal grant expenditures are compared to approved grant budgets prior to being approved for purchase. All disbursements are reviewed by the Chief Financial Officer to ensure proper documentation exists prior to approval for payment. Disbursement listings are also reviewed and approved by the Board of Directors prior to being released.

Responsible Person: Edward Makinen, Chief Financial Officer

Expected Completion Date: June 30, 2024