



Brian Devincenzi

Assistant Superintendent for Support Services

***Comptroller Audit Corrective Action Plan
September 2023***

Unit Name:

Audit Report Title: Claims Auditing

July 1, 2020 – December 31, 2021

Audit Report Number: 2023M-052

Audit Committee Approval Date: October 5, 2023

Board of Education Approval Date: October 18, 2023

Audit Recommendation:

1. Provide the claims auditor and acting claims auditor with adequate training to understand the role and duties of the claims auditor position
2. Ensure the claims auditor and acting claims auditor meet the requirements for eligibility for appointment.
3. Require the acting claims auditor to approve all reimbursements made to the claims auditor and their immediate family members
4. Ensure sufficient appropriations are available and that all claims contain sufficient supporting documentation before approving them for payment
5. Conduct a thorough and deliberate audit of all claims to ensure they contain sufficient budget appropriations and supporting documentation before approving them for payment.
6. Ensure the claims auditor report provided to the Board is accurate and complete.

Corrective Action:

1. The District had the new claims auditor attend several trainings from outside agencies to supplement the in house training that was provided
2. The claims auditor was vetted to ensure they met the requirements for eligibility for appointment
3. The District will ensure the acting internal claims auditor will approve any reimbursements made to the internal claims auditor
4. The District has internal controls to ensure sufficient appropriations are available so claims may be paid, such as budget transfers. Notwithstanding, the District has created an internal claims auditing checklist for the claims auditor to utilize when verifying a claims packet.
5. The District has updated our internal controls providing the internal claims auditor with a checklist to utilize when verifying a claims packet
6. The internal claims auditor will ensure that all warrants will be provided to the Board on a monthly basis.

Implementation Date:

1. The new claims auditor attended trainings on October 13, 2022, October 20, 2022, January 7, 2023, and January 19, 2023 and may attend future applicable trainings.
2. October 2022 - the District appointed a new internal claims auditor that meets the eligibility requirements.
3. October 2022 - the District will ensure that if there are any payments made to the claims auditor or their immediate family members they will be approved by the acting internal claims auditor.
4. October 2022 - the District has internal controls to perform budget transfers to ensure sufficient appropriations are available. Notwithstanding, the District created an internal claims auditing checklist to ensure that claims have sufficient supporting documentation.

5. October 2022 - the internal claims auditor was provided an internal claims auditing controls checklist to ensure all documentation has been provided before a claim can be paid.
6. October 2022 - when notified of an oversight that manual warrants were not being provided to the Board, the District corrected this and is including on the internal claims auditing controls checklist.

Person Responsible for Implementation:

1. Assistant Superintendent for Support Services and Internal Claims Auditor
2. Assistant Superintendent for Support Services and Board of Education
3. Assistant Superintendent for Support Services
4. Assistant Superintendent for Support Services and Internal Clams Auditor
5. Assistant Superintendent for Support Services and Internal Claims Auditor
6. Assistant Superintendent for Support Services and Internal Claims Auditor