

**ELWOOD UFSD
CORRECTIVE ACTION PLAN (CAP)
ANNUAL RISK ASSESSMENT JUNE 2020**

Current Year Observations and Recommendations

Grants

1. We noted that the District has not developed documented guidelines and procedures regarding the grants function. Grants procedures are performed based on past practices and verbal guidelines provided.

➤ ***The District should develop documented guidelines regarding the grants function. Procedures should be periodically reviewed to ensure that the responsibilities are adequately communicated and performed at the District.***

CAP: The Business office is in the process of developing guidelines as per the Uniform Grant Internal Controls and will work closely with the Director of Special Education to develop guidelines for responsible staff in the special education office.

2. We noted multiple instances where PAR forms were not completed or filed timely for employees paid from a grant during the 2018-2019 school year.

➤ ***We recommend that the District complete PAR forms whenever an employee is paid from a grant. If an employee is paid from more than one grant, then a PAR form needs to be completed monthly. This will assist the District with adhering to the reporting requirements of OMB Circular A-133 – Certification of Payroll Funded through Federal Awards.***

CAP: The Business office will continue to work closely with the staff member responsible for completing PAR forms to ensure they are completed accurately and timely.

Facilities Maintenance

3. We noted multiple instances where a work order request date was entered subsequent to the completion date in the system. In addition, we noted multiple instances where a work order was marked complete in the system but did not have an actual completion date entered.

➤ ***We recommend that the Facilities Department ensure that all work orders are entered into the work order system prior to their completion. This will ensure that all work orders are properly tracked and documented. In addition, we recommend that all completed work orders be dated in the work order system. This will enhance the controls and oversight of the facilities maintenance and work order function.***

CAP: The district will implement this recommendation and continue to work closely with the staff members who use the work order system to ensure that work orders are entered timely, and once completed are properly documented.

Safety and Security

4. We noted that multiple active cardholders were reported on the building access control management software but were not listed as active employees within the nVision employee listing. Upon our finding, the District took immediate action to inactivate cardholder building access rights for terminated employees determined during our testing.
 - ***The District should review the discrepancies and establish a process of removing cardholder building access rights upon termination of an individual's relationship with the District. The District should reconcile the building access control management software cardholder listing to the nVision active employee listing on an ongoing basis. This will ensure only active employees have access to the buildings.***

CAP: The district will implement this recommendation.