CORRECTIVE ACTION PLAN (CAP) TO INTERNAL AUDITORS'S REPORT
FISCAL YEAR END JUNE 30, 2018
CURRENT YEAR FINDINGS AND RECOMMENDATIONS

October 5, 2018

Internal Audit Report:
Payroll Disbursements:

We noted four (4) instances where timesheets tested did not have the proper pre-approval for overtime. Recommendation:

1. We recommend that all overtime be properly pre-approved prior to the scheduled work.

CAP: The Business Office has reminded all department approvers to email the payroll department with authorization approving overtime prior to the overtime occurring. As we begin to roll out Timepiece for time and attendance District Wide, we are hopeful that the issue of approving overtime will be eliminated.

Internal Audit Report:
Vending Machines:

1. The Food Service Department maintains detailed logs for both vending machines in the District.
2. We noted a discrepancy of twelve dollars and eighty cents ($12.80) between the count per vending machine meter readings and total cash collected for the months of April 2018 and May 2018. The cash collected exceeded the amount of goods sold as per the meter readings.
3. We noted three (3) instances where a signature required was missing from a cash collection log. The District requires two signatures for every time cash is collected from the vending machines.

1. We recommend that the Food Service Department review and investigate the discrepancy noted above and make the appropriate corrective action to resolve the issue. We also recommend that the Food Service Department continue to reconcile vending machine meter readings to cash collected on a monthly basis.

2. We recommend that the Food Service Department review the dates of the missing signatures. We also recommend designating a third employee to sign the cash log in the scenario one employee is absent.

CAP: *The Food Service Director has reiterated to the head cook that there are two signatures on the logs at all times. In addition, the Food Service Director will review the logs on a monthly basis.*

The Food Service Director has reviewed the discrepancy and has determined that there are times the vending machine gets jammed and the beverage does not dispense and the student is given a drink from the lunch line instead.

Ultimately, the District would like to start an inventory control sheet for the vending machines. We will work with the Food Service Department for implementation of this procedure.