



AUDIT CERTIFICATION

2024-25 FINANCIAL REPORT/AUDIT

District/Charter Name Bellevue Union School District Sonoma County, California

In accordance with Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before January 31st (or for charter schools pursuant to Education Code section 47605) and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted

on March 10, 2026 the Annual Financial Report as of June 30, 2025.


(Signature) District Superintendent/Charter School Official

3-10-26
Date

Michael Kellison

Printed name

Submit the original (or a scan of the original) signature copy of the Audit Certification by **February 15, 2026** to your SCOE Advisor at:

Business Services
Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

SCOE Use only: reviewed by: _____ date reviewed: _____



CERTIFICATION OF CORRECTIVE ACTION

2024-25 AUDIT FINDINGS AND RECOMMENDATIONS

LEA Name Bellevue Union School District
Sonoma County, California

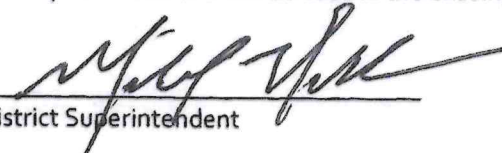
- 2024-25 Certification of Corrective Action is hereby filed by the Governing Board of the school district.


Clerk/Secretary of the Governing Board

3-10-26
Date of Meeting

- 2024-25 Certification of Corrective Action

The Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.


District Superintendent

3-10-26
Date

For additional information

Contact: Tori Tuscano Phone: 707-542-5197 x3

Submit the original (or a scan of the original) of the Certification of Corrective Action together with each Audit Finding Corrective Action form and corresponding documentation by **March 15, 2026** to your SCOE Advisor at:
Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403

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2024-25 AUDIT FINDING CORRECTIVE ACTION

Due to SCOE by March 15, 2026 or immediately following board approval

LEA: Bellevue Union School District

Finding Category: 20000/30000 (see list at bottom of page)

Finding Number: 2025-001 **Page Number:** 70

A. Describe below specific corrective action(s) used in resolving the audit finding. B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide <u>all</u> documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc. Condition: During our substantive testing of balances reported in the District's financial statements, we noted several material errors in the financial statements that required adjustment. The errors impacted the following balances reported in the financial statements: - Accounts Payable – General Fund, Child Development Fund and Building Fund - Revenues, expenditures, and cash in banks – Student Activity Fund These errors resulted in the District not preparing financial statements in accordance with generally accepted accounting principles. Corrective Action: The District will enhance internal controls over financial reporting by implementing procedures to ensure financial statements are prepared in accordance with generally accepted accounting principles and are free from material misstatement. These procedures will include timely preparation and management review of monthly cash reconciliations, as well as a documented secondary review of all journal entries prior to posting. Management will also formalize oversight of the financial statement preparation process to ensure errors are prevented or identified and corrected in a timely manner, particularly in light of staffing changes.	
C. Did this finding require a corrective report? _____ If yes, attach a copy of an acceptable plan of correction.	Yes No

AB 3627 Finding Category Types

10000	Attendance
20000	Fixed Assets
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

SCOE Use only: reviewed by: _____ date reviewed: _____



Bellevue Union School District
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www.busd.org

Procedure: Financial Reporting, Cash Reconciliations, and Journal Entry Review

To strengthen internal controls over financial reporting and reduce the risk of misstatements, the District will implement the following procedures:

- 1. Monthly Cash Reconciliations**

All cash accounts will be reconciled to the general ledger on a monthly basis. Reconciliations will be completed in a timely manner and will include investigation and documentation of any reconciling items. Each reconciliation will be reviewed and approved by a supervisor or management-level employee who did not prepare the reconciliation.

- 2. Journal Entry Review**

All journal entries will include appropriate supporting documentation and a clear explanation of the transaction. Prior to posting in the accounting system, journal entries will undergo a documented secondary review by an authorized supervisor to verify accuracy, proper account coding, and adequacy of supporting documentation.

- 3. Management Oversight of Financial Reporting**

Management will perform oversight of the financial reporting process to ensure financial statements are prepared in accordance with generally accepted accounting principles (GAAP). This review will include monitoring reconciliations, reviewing adjustments, and ensuring errors are identified and corrected in a timely manner.

These procedures will help ensure that financial records are accurate, reconciliations are completed timely, and financial statements are free from material misstatement.



2024-25 AUDIT FINDING CORRECTIVE ACTION
Due to SCOE by March 15, 2026 or immediately following board approval

LEA: Bellevue Union School District

Finding Category: 30000 (see list at bottom of page)

Finding Number: 2025-002 **Page Number:** 71

A. Describe below specific corrective action(s) used in resolving the audit finding. B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide <u>all</u> documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc. Condition: During our review of payroll and personnel records, we noted that the District did not obtain or retain completed Form I-9 documentation for 5 of 25 employees selected for testing. As a result, the District could not demonstrate that employment eligibility verification was completed for all employees included in payroll. Corrective Action: The District will strengthen internal controls over personnel records by establishing and enforcing written hiring procedures that require completion, review, and retention of Form I-9 documentation for all employees prior to placement on payroll. Management will assign responsibility for verifying compliance at the time of hire and will perform a review of existing personnel files to identify and correct any missing or incomplete documentation. These procedures will be monitored on an ongoing basis to ensure continued compliance with federal employment eligibility requirements. Attached are documents and procedures to ensure compliance with I-9 verification.	
C. Did this finding require a corrective report? _____ If yes, attach a copy of an acceptable plan of correction.	Yes No

AB 3627 Finding Category Types

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20000	Fixed Assets
30000	Internal Control
40000	State Compliance
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50000	Federal Compliance
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I-9 Policy for Reviewing, Tracking, and Maintaining I-9 Records

The United States Citizenship and Immigration Services (USCIS) requires employees to provide identification and proof of their authorization to work in the United States via the Form I-9. This Policy governs the completion, filing, retention, and disposal of Bellevue Union School District's Forms I-9 for all employees.

For more information about the detailed procedures regarding the implementation of this Policy, please contact Human Resources at HR@busd.org.

Throughout the entirety of this Policy, "employees" refers to staff only. Human Resources processes and maintains Forms I-9 for staff.

Reason for Policy

Because the USCIS requires employees to provide identification and proof of their authorization to work in the United States, employers must complete the Form I-9 to document and verify the identity and employment eligibility of each new employee to work in the United States, for both citizens and noncitizens hired after November 6, 1986.

Additionally, the Immigration and Nationality Act prohibits employers from discriminating against individuals based on their citizenship or immigration status or based on their national origin as gathered from the Form I-9 process. To this point, BUSD has created this Policy to ensure that all employees who verify Forms I-9 are properly trained.

Who Should Read this Policy

Any employee who is responsible for receiving Forms I-9 from new and existing employees of BUSD



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including but not limited to: HR, Business Officers, and managers who supervise an employee with such responsibilities.

Policy Text

Who Must Complete the Form

All BUSD employees must complete a Form I-9 with an authorized representative. Employees with start dates prior to November 6, 1986 are exempt from the requirement to submit a Form I-9.

Authorized Representatives

BUSD HR must approve, authorize, and train any BUSD representative acting on its behalf for processing Forms I-9. Specific schools and departments are not to secure an authorized representative without BUSD HR's approval. The Department of Homeland Security (DHS) does not require the authorized representative to have specific agreements or other documentation for Form I-9 processing purposes. If an authorized representative fills out Forms I-9 on behalf of BUSD, BUSD is still liable for any violations in connection with the form or the verification process.

When completing the Form I-9, the authorized representative must physically examine each document presented by the employee to determine if it reasonably appears to be genuine and relates to the employee. Reviewing or examining documents via webcam is not permissible.

Name and Misinformation Changes to a Form I-9

Employees are responsible for informing BUSD HR of any changes that may affect the information contained on their Form I-9. BUSD HR will update Forms I-9 to maintain accurate information. If an employee informs BUSD HR of a change, BUSD HR requires that employee present documentation to show the reason for the change or misinformation on their current Form I-9. Changes must be



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well-documented in this manner in case of a government audit of BUSD's Forms I-9.

Retention, Termination, and Disposal

Employees' completed Forms I-9 are retained in the I-9 active locked file for as long as they work for BUSD. If an employee is terminated, the government requires BUSD to retain the Form I-9 for either three years after the date of hire or one year after the date of termination, whichever is later. BUSD retains the pages of the form on which the employee and employer enter data. Copies of documentation presented by the employee are also retained. As of January 2025, BUSD HR no longer retains copies of supporting documents that were presented. Unnecessary documentation is shredded on an annual basis.

Procedures

Completion of Form I-9 by HR

- Section 1, Employee Section: Employees are provided the Form I-9 in an automated new hire welcome email generated by the Frontline system. Employees are to date, sign, and complete Section 1 of the Form I-9 to complete their onboarding process prior to their first day of paid work.
- Section 2, Employer section: Those at BUSD responsible for receiving new hire paperwork are to complete Section 2 of the Form I-9 prior to entering any employee information into Escape. Anyone receiving new hire paperwork, including Forms I-9 in particular, must be trained by HR.
- Section 3: This is completed by BUSD for employees who are (1) rehired or (2) require



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re-verification of employment authorization or (3) have a legal name change.

- HR will not make and/or keep photocopies of Forms I-9.
- The HR employee confirming the completion of the I-9 form and its accompanying verification documents will initial the New Hire Checklist w/ date confirmed linked here:
 - [New Hire Checklist](#)
- The HR employee will then enter the information in Escape under the "Employee Requirements" section as noted below:

REASON:
I9 Status
I9 Date

Y {I-9 Form Received}
5/27/2022
-

BELLEVUE UNION SCHOOL DISTRICT

EMPLOYEE REQUIREMENT CHECKLIST AND DOCUMENTATION

****All Employment Offers are contingent upon completion of all pre-employment requirements, unless otherwise noted. Failure to complete these requirements will result in an Employment Offer being rescinded, Progressive Discipline per employee contract, and/or being released from Probation.**

Employee Signature: _____ **Date:** _____ **Employee ID #:** _____

Please fill out the information below:				
Employee:	Email:	Birthdate:	Phone #:	SS#: DL #:
For Office Use Only:				
Assignment/FTE:	Position #:	Salary Range:	Calendar: Schedule:	Site:
Education Level/Units:	Stipends:	Bilingual Test:	Basic Skills Test:	TB: _____ POPP: _____
Hire Date: Entry date as Employee	Seniority Date: First Date of Paid Service		Probation Start/End Date:	
Permanency Status: • Prob 1 • Prob 2 • TEMP	Employee Email:		Date of Onboarding: Date of New Hire Training:	

	Employee Document, Information, and Process (Provided at On-Boarding)	Required Paperwork to turn in or Process to Complete
	Signed Contract	Y
	AB 2354 Affidavit and Previous Employer List	Y
	I-9 Employment Eligibility Verification	Y
	Documents to satisfy I-9 (Refer to list, usually Driver' License, SS Card and/or Passport)	Y
	W-4 Federal	Y
	EDD-4 State	Y
	Deceased Warrant Designation	Y
	Automatic Deposit Form/Voiced Check	Y
	Deferred Net Pay (DNP) Enrollment Form	Y

	Sick Leave Transfer Request Form	Y
	Social Security Acknowledgement	Y
	Oath of Allegiance	Y
	Oath for Disaster Service Worker	Y
	STRS or CALPERS Election Form	Y
	Emergency Contact	Y
	Acceptable Use Form	Y
	Predesignation of Personal Physician	Y
	Ethnicity Form	Y
	Fingerprint Form	Y
	MyCVT Benefits Enrollment Instructions	Y
	Provide Proof of Negative TB Test	Y
	Pre Employment Post Offer Physical (POPP)	(IF APPLICABLE)
	Proof of Credential or In Process Verification: Certificated Staff	(IF APPLICABLE)
	Proof of CPR Training (required for PIP, STSP, Interns)	(IF APPLICABLE)
	Proof of ServSafe Manager Training: (Food Service Cook)	(IF APPLICABLE)
	Proof of Food Handler Card Training: (Food Service Kitchen Operator, Dishwasher)	(IF APPLICABLE)
	Proof of MMR Measles, Mumps and Rubella: (Pre-School)	(IF APPLICABLE)
	Proof of Flu: Influenza vaccine (may choose to decline, but sign a statement (Pre-School)	(IF APPLICABLE)
	Proof of TDAP Tetanus, Diphtheria and Pertussis: (Pre-School)	(IF APPLICABLE)
	Take Basic Skills or Bilingual Test	(IF APPLICABLE)
	CSEA packet	(IF APPLICABLE)
	BEA Packet	(IF APPLICABLE)
	Signature for Verification of Review And Acknowledgement and Understanding of Information for: Salary Schedule, Payroll Timelines, Benefit Plans, Employee Portal, Classification Calendar, Unit Contract, Workers Compensation, Unemployment, location to access Workplace Violence Prevention Plan (WVPP) and Injury Illness Prevention Plans (IIPP)	Y Signature: Date:
Action/Follow up Items for Employee		
	Sign Up for Employee Portal/Change in District	w/in 2 days of start
	Sign up for Email Account	w/in 2 days of start
	Sign up for Frontline/EDRP account	w/in 2 days of start

	Take all Public School Works required trainings Public School Works will send link	w/in 30 days of employment
	Submit Official Transcripts: Certificated	w/in 10 days
	Review Payroll Timelines and Pay Stub example	y
	Review and select Benefit Plans	w/in 30 days of employment
	Review Escape/FRPM Employee Portal Sign Up information	y
	Review School/Job Classification Calendar	y
	Review Bargaining Unit Contract (including Leaves)	y
	Review and submit BEA/CSEA Membership (IF APPLICABLE)	y
	Does Position Require Any of the Following:	Required Y/N
	Accommodation based upon ADA and/or Interactive process	
	Business Cards	
	Email/Application and Technology (laptop, desktop, phone)	
	Set up on copier	
	Job Specific equipment	
	Job Specific Materials or Supplies	

Initial of Confirmation FOR OFFICE USE ONLY		Date Entered
	PAF	
	Signed Employment Offer	
	Signed Verification of Understanding	
	Signed Verification of BP/Ed Code	
	Confirm all Required Items completed, including: • I-9 documents scanned (signed affidavit, IDs) • Fingerprints cleared • TB and vaccinations	
	DOJ Fingerprints	
	Recruitment Post from Internal/Ed Join/Indeed, etc.	
	ESCAPE/Sub Skill	
	Board Personnel Transaction report	
	Social Security Number confirmation	
	Staff Modification	
	Frontline	
	AERIES	
	Staffing Log	
	Iron Box Substitute verification	
	Evaluation Log	



2024-25 AUDIT FINDING CORRECTIVE ACTION

Due to SCOE by March 15, 2026 or immediately following board approval

LEA: Bellevue Union School District

Finding Category: 61000 (see list at bottom of page)

Finding Number: 2025-003 **Page Number:** 73

- A. Describe below specific corrective action(s) used in resolving the audit finding.
B. Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e., copies of amended reports, corrective action plans, etc.

Condition: For the year ended June 30, 2025, the District did not meet the minimum percentage requirement of 60%. As shown in the SACS Form CEA, the District spent only 58.34% of current education expenses on classroom teacher salaries and benefits for the year ended June 30, 2025.

Corrective Action: The District will strengthen monitoring and oversight of classroom teacher salary and benefit expenditures by implementing periodic reviews of SACS Form CEA throughout the fiscal year to ensure compliance with the minimum expenditure requirement established by Education Code section 41372. Management will assign responsibility for tracking current education expenses and classroom teacher compensation on an ongoing basis and will adjust budgetary or staffing decisions as necessary to achieve compliance. Additionally, the District will evaluate eligibility for, and pursue if appropriate, an exemption from the minimum percentage requirement to address circumstances that may impact compliance.

C. Did this finding require a corrective report? ☐

Yes

No

If yes, attach a copy of an acceptable plan of correction.

AB 3627 Finding Category Types

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Procedure: Monitoring Classroom Teacher Salary and Benefit Expenditures

To ensure compliance with the minimum classroom teacher salary and benefit expenditure requirement under **Education Code Section 41372**, the District will implement the following procedures:

- 1. Periodic Monitoring**

The Business Office will perform periodic reviews of **SACS Form CEA (Current Expense of Education)** throughout the fiscal year to monitor the percentage of expenditures attributed to classroom teacher salaries and benefits relative to total current education expenses.

- 2. Assignment of Responsibility**

Designated Business Office staff will be responsible for tracking classroom teacher compensation and current education expenditures on an ongoing basis to ensure accurate reporting and compliance with statutory requirements.

- 3. Budget and Staffing Adjustments**

Management will review monitoring results and make adjustments to budget allocations, expenditures, or staffing decisions as necessary to maintain compliance with the minimum expenditure requirement.

- 4. Exemption Evaluation**

If the District anticipates difficulty meeting the required percentage, management will evaluate eligibility for an exemption under **Education Code Section 41372** and, if appropriate, request approval from the County Superintendent.

These procedures will help ensure that the District maintains compliance with state requirements and identifies potential issues early enough to take corrective action.