

**CORRECTIVE ACTION PLAN (CAP) TO FISCAL YEAR END JUNE 30, 2022 CURRENT YEAR
FINDINGS AND RECOMMENDATIONS**

Corrective action plan components will be managed by Dr. Kathleen Acker, Assistant Superintendent for Finance and Management Services.

Extraclassroom Activity Funds - Transactions

During our current year audit, the auditor noted that in the sample of cash disbursements tested, there were some instances in which the Central Treasurer did not sign the payment order form to provide evidence of their approval in the extraclassroom activity club disbursement process.

CAP: Central Treasurers have been reminded of their roles and responsibilities which included the importance of signing the payment order form to provide evidence of their approval in the extraclassroom activity club disbursement process. Item completed October 12, 2022. In addition the district's internal auditor will be providing training to all personnel with assigned roles with respect to extraclassroom activity funds. This training will be completed by November 7, 2022.

Expenditure of Appropriations

During our current year audit, it was noted that there were a few instances of over-expenditure of appropriations, although the overall budget was not over-expended.

CAP: This corrective action will be to continue to monitor appropriations throughout the year so that any potential over expenditure is rectified by year end. Fortunately, the business office does have ongoing oversight of the budget and the amounts noted were not significant.