

**CORRECTIVE ACTION PLAN (CAP) TO FISCAL YEAR END JUNE 30, 2025,
INTERNAL AUDIT FINDINGS AND RECOMMENDATIONS.**

The Internal Audit findings were presented to the Audit Committee on January 12, 2026. Dr. Rubie R. Harris, Assistant Superintendent for Finance and Management Services, will manage the corrective action plan components. All corrective actions will be completed by August 31, 2026.

Issue # 1: Billable logs

The auditors noted that the District does not utilize a centralized document storage system, which would allow all staff to easily retrieve documentation related to event approval and billing. As a result, the District was unable to locate the event application. The auditors recommend that the District utilize a shared electronic file system to ensure that all requests for use are maintained and that staff involved in the process of reviewing and approving facilities use can easily access the required documentation.

Management's Response:

Management agrees with the findings, and the District will review and implement an electronic system to ensure all requests for use are maintained and that staff involved in the review and approval process can easily access the required documentation.

Planned Completion Date:

August 31, 2026

Issue # 2: Formal Procedures

The auditors noted that although the District has policies and forms outlining the fees an organization will be charged for using District facilities, there are no formal procedures for implementing certain aspects of the policy. They recommend that the District develop and formally document the procedures for billing organizations and that such procedures include, at a minimum, the following:

- How organizations will be assigned a level and by whom (i.e., the Board, District staff, etc.)
- The criteria for one-time vs. seasonal fees
- How changes to the event location will be updated in District records and billed for properly
- The relationships between organizations when events are held jointly, and which organization will be responsible for paying the District's fee
- The criteria for waiving fees to selected organizations

Management's Response:

Management agrees with the findings, and the District will establish a committee to review the levels and costs for different levels. This information will then go before the board of education for approval. In instances where certain events or organizations are charged differently, board approval will be obtained, proper documentation will be kept, and controls will be put in place to prevent the recurrence of the issues listed above.

Planned Completion Date:

August 31, 2026