

Audit Brief – LEA Audit (Kane)

Objective and Scope:

As approved by the Utah State Board of Education, the Internal Audit Department (IA) is performing an audit of funding allocations, use of funds, and student membership at a selection of local education agencies (LEAs). Financial, compliance, and performance aspects are subject to consideration during the audit and the period of time covered is dependent on the LEA area being reviewed. As directed by the Audit Committee, reports are being released by LEA to facilitate timely and effective communication and corrective action.

Findings and Observations:

Findings and observations were identified in the following areas and are listed below with recommendations for corrective action. Findings are prioritized by significance.

Finding areas:

- Use of Restricted Funds
- Procurement Documentation
- Procurement – Competitive Bidding
- Minimum School Days
- Coding and Documentation Status

Observations:

- Travel Related Expenditures

Though there were several reasons for the findings above, it appears the most common reasons were inadequate internal controls and staff training. The impact of the concerns varies, but of note there is a potential impact on student achievement and an increased risk of fraud, waste and abuse of public education funds.

Internal Audit Recommendations:

- Ensure policies, procedures, and internal controls are comprehensive and operating effectively; as necessary, design, implement, and monitor new policies, procedures, and internal controls
- Train staff on new and existing policies to ensure proper implementation

Management Response:

Kane County School District (Kane) indicated they provided documentation and explanations for the findings listed in the report.

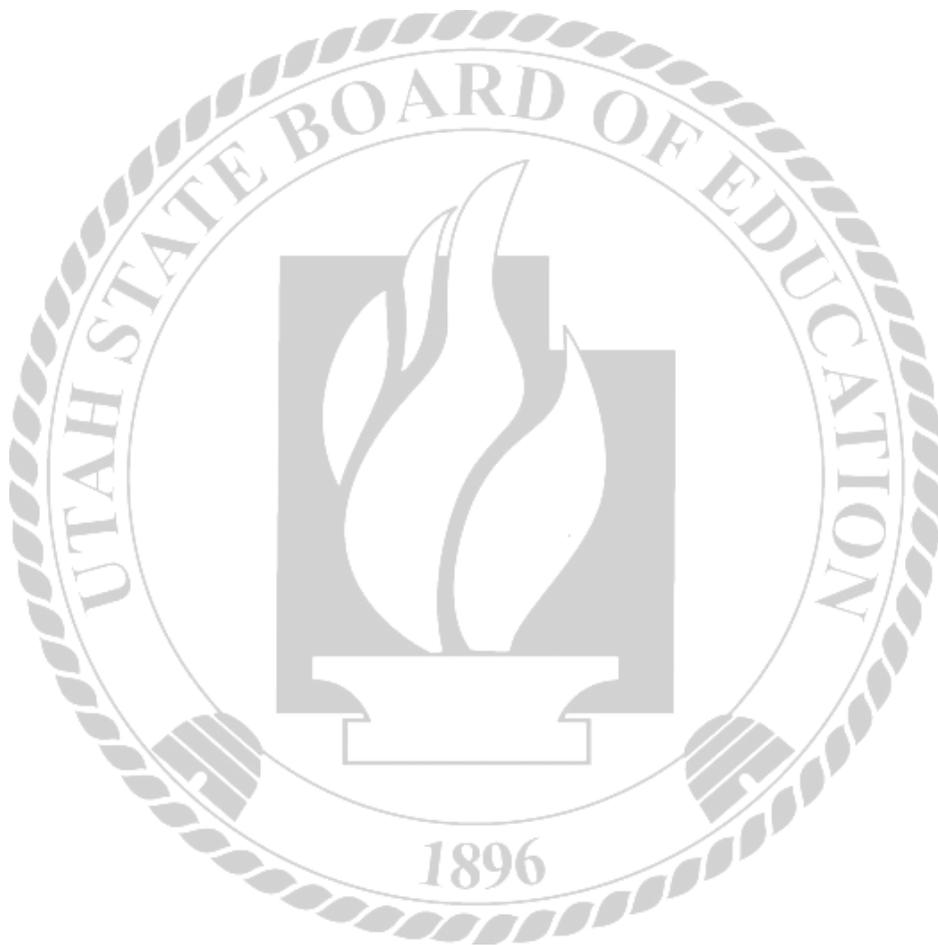
Auditor Concluding Remarks:

Concerns remain with regard to the internal control environment and the consistency with which policies and procedures are followed.

Utah State Board of Education

16-03.D

KANE COUNTY SCHOOL DISTRICT



USBE Internal Audit Department

02/6/2017

LoRal Linton, Board President

And

Kane County School District Board Members

Board of Education, Kane School District

746 South 175 East

Kanab, UT 84741

Dear President Linton and Kane County School District Board Members,

The Utah State Board of Education (Board) Administrative Rule 277-116-3 authorizes the Board's Internal Audit Department (IA) to perform audits as outlined in the audit plan approved by the Board. IA performed an audit of Kane County School District's (LEA) funding allocations, use of funds, student membership count, and instructional hours and school day requirement for the purpose of verifying compliance with applicable code, rule, and policy and procedures. IA obtained relevant documentation from LEA personnel and performed the following procedures.

1. Gained an understanding, through research and inquiry, of applicable state code, administrative rule, and LEA policy
2. Analyzed the LEA's process and results for tracking students and student reporting
3. Analyzed the LEA's process and results for fund collection, disbursement, and documentation
4. Analyzed the LEA's calculation of the 180 school day/990 hours of instruction (180/990) requirement
5. Reviewed and analyzed on a limited basis the LEA's internal control environment

These procedures were limited to membership records for fiscal year (FY) 2016, financial records for FY 2015, and 180/990 records for FY 2017. We have identified the procedures performed above and the findings, observations, and recommendations from those procedures are included in this report. These procedures were more limited than would be necessary to express an audit opinion on compliance or the effectiveness of internal control or any part thereof; accordingly, we do not express such opinions.

Audits are conducted in accordance with current International Standards for the Professional Practice of Internal Auditing.

By its nature this report focuses on exceptions, weaknesses, and problems. This focus should not be understood to mean there are not various strengths and accomplishments. We appreciate the courtesy and assistance extended to us by the personnel of the LEA during the course of the audit. Management's response to the audit is included on page 7.

This report is intended solely for the information and use of the LEA Board of Education and management of the LEA, and the Utah State Board of Education; it is not intended to be, and should not be, used by anyone other than these specified parties. If you have any questions, please contact me at (801) 538-7639.

Sincerely,

A handwritten signature in black ink that reads "Deborah Davis". The signature is written in a cursive style and is positioned above the typed name.

Deborah Davis, CPA
Internal Audit Director, Utah State Board of Education

cc. Members of the Utah State Board of Education
Sydnee Dickson, Ph.D., State Superintendent of Public Instruction, Utah State Board of Education
Ben Dalton, Superintendent, Kane County School District
Cary Reese, Business Administrator, Kane County School District

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I. Background

In the March 24, 2016 Utah State Board of Education Audit Committee meeting, the committee approved an audit of LEA funding allocations and use of funds as well as student membership counts for a sample of LEAs, including both districts and charters.

II. Objective and Scope

The Internal Audit Department's (IA) objective was to consider potential fraud, waste, and abuse, appropriate handling of public funds, and to verify compliance with applicable state code, administrative rules, and policies and procedures. We reviewed relevant LEA financial records, membership records, school calendars and other documentation as necessary. The scope of our audit generally covered records from fiscal year 2015 to current.

III. Findings and Recommendations

Findings and observations were identified in the areas listed below with recommendations for corrective action. Per auditor judgement, findings are considered more severe than observations, both findings and observations are prioritized by significance.

Findings are comprised of five elements. The five elements are:

1. **Criteria:** What should happen?
2. **Condition:** What is happening?
3. **Cause:** Why did it (i.e., the condition) happen?
4. **Effect:** What is the impact, or why should you care?
5. **Recommendation:** How do we resolve it (i.e., the cause)?

a. Use of Restricted Funds

Criteria: Utah Administrative Code R277-477-4B - Appropriate Use of School LAND Trust Program Funds (effective July 8, 2014), states:

An example of plans ineligible for School LAND Trust Program funding includes: (13) staff bonuses.

The Utah State Board of Education Special Education Rules are based on the requirements outlined in the Individuals with Disabilities Education Act Regulations contained in 34 CFR Parts 300 and 303.

34 CFR §300.202 states:

Amounts provided to the LEA under IDEA Part B must be expended in accordance with applicable provisions and must be used only to pay the excess costs of providing special education and related services to students with disabilities, and must be used only to supplement state, local, and other federal funds and not to supplant those funds.

Utah Special Education Rules (2013) X. Funding (Rules), states:

State special education funds provide restricted (categorical) monies, which must be spent for the education of students with disabilities.

The Rules manual indicates examples of unallowable direct costs are administration, pupil transportation, and operations and maintenance.

Utah Administrative Code R277-467-3.C Distribution of Funds Appropriated for Library Media Materials and Electronic Resources states:

LEAs shall spend these fund allocations only for library media materials and electronic resources that shall be part of the school library collection and available for general use and checkout by students and staff or both.

Condition: While reviewing a selection of transactions we noted the following:

1. Christmas bonuses totaling \$843.24 were paid at four schools from the School Children LAND Trust funds.
2. A vacuum totaling \$129.36 was purchased at one school using state restricted special education funds; however, the vacuum is used more by general education teachers than special education teachers.
3. Reading trophies for students totaling \$729.30 were purchased at one school from the Library Media Materials funds allocation.

Cause: Lack of staff training and/or oversight regarding use of restricted funds and appropriate documentation; limited staff may also be a factor.

Effect: Increased risk of waste or abuse of restricted public education funds.

Recommendation: The LEA should ensure staff are routinely trained on current policies and procedures and appropriate uses of restricted funding sources and ensure internal controls (i.e., approvals) are operating effectively.

b. Procurement Documentation

Criteria: Kane Purchase Order policy states:

An expenditure authorization form (PO) is required for all purchases. Employees initiating an expenditure shall complete the authorization form, including documentation of any required quotes, before a purchase is initiated.

Kane Credit/Purchase Cards policy states:

If a card is issued to the District as a whole, a log should be kept documenting which employee checked out the card and the period of time the card was checked out. Receipts shall be retained for all purchases and turned into the accounting/front office. Card reconciliations should be performed monthly to ensure all receipts are present and all purchases have been made in accordance with District and state policy.

If cards are assigned to specific employees, the card user shall retain all receipts for purchases made with public funds. The card user shall review and reconcile the card statement activity each month and attach all receipts to the card statement. The card user should sign their card statement certifying that all purchases have been made in accordance with District and state policy.

Condition:

1. Purchase Orders

While reviewing 14 procurement transactions requiring purchase orders, we noted the following:

- Four (29%) transactions totaling \$1,151.59 that did not have the required purchase order.
- Five (36%) transactions totaling \$9,949.37 with an authorization date on the purchase order or other purchasing documentation after the invoice and/or purchase date.

Cause: Internal controls operating ineffectively; use of forms inconsistent with policy for different types of expenditures may also be a factor (i.e., use of purchase order forms for purchase card transactions).

Effect: Increased risk of fraud, waste, or abuse of public education funds and lack of clarity regarding if expenditures are allowable.

Recommendation: We acknowledge that the LEA provided assurances regarding procurement transactions during the audit, including information on budget controls; however, the LEA should ensure policies and procedures (i.e., internal controls – forms and other supporting documentation) for each type of procurement transaction are consistently used and are operating effectively or that any deviations from internal controls are sufficiently documented and approved prior to procurement.

[c. Procurement – Competitive Bidding](#)

Criteria: Kane Small Purchase Policy states:

Level 2 Purchases (\$1,000 - \$5,000)

- At least two competitive quotes
 - Quotes may be verbal or in writing
 - Documentation of quotes for all monetary levels must be attached to the purchase documentation
 - The signatures of the requestor, immediate supervisor (or authorized business officer for the department), and Business Administrator are required on the purchase order or check request form.

Level 3 Purchases (\$5,001 - \$10,000):

- At least two written competitive quotes
 - Documentation of quotes for all monetary levels must be attached to the purchase documentation
 - The signatures of the requestor, immediate supervisor (or authorized business officer for the department), and Business Administrator are required on the purchase order or check request form.

Kane County School District Policy CBF:

Procurement: Exceptions to Standard Procurement Process

- Requests for a procurement to be conducted as a sole source shall be submitted in writing for approval to the Procurement Officer or Board of Education or its designee.
- The Sole Source Request form, CBF Policy Exhibit 1, shall be used to request approval for sole source procurement.

Condition: Of two Level 2 purchases reviewed, for digital math curriculum, and one Level 3 purchase reviewed, for a river trip, none complied with competitive procurement requirements or the sole source procurement process.

Cause: Internal controls operating ineffectively; limited staff and staff training may also be a factor.

Effect: Increased risk of fraud, waste, or abuse of public education funds and noncompliance with internal policies.

Recommendation: We acknowledge that the LEA provided assurances regarding competitive bid transactions during the audit, including information on budget controls; the LEA should also ensure internal controls (i.e., approvals based on appropriate documentation) are operating effectively or that any deviations from internal controls are

sufficiently documented and approved prior to procurement. The LEA should also ensure staff are routinely trained on current procurement policies and procedures, including what constitutes required documentation for competitive bids.

d. Minimum School Days

Criteria: Utah Administrative Code R277-419-4 Minimum School Days, LEA Records, and Audits states:

1)(a) Except as provided in Subsection (1)(b), an LEA shall conduct school for at least 990 instructional hours and 180 school days each school year.

1)(b) an LEA may seek an exception to the number of school days described in Subsection (1)(a) for an individual student or school as provided for in Section R277-419-11.

R277-419-2. Definitions:

(32) "School day" means:

(a) a minimum of two hours per day per session in kindergarten and a minimum of four hours per day in grades one through twelve, subject to the following constraints described in Subsection (32)(b).

(b)(i) All school day calculations shall exclude lunch periods and pass time between classes but may include recess periods that include organization or instruction from school staff.

(ii) Each day that satisfies hourly instruction time shall count as a school day, regardless of the number or length of class periods or whether or not particular classes meet.

Kane Term of Instruction: School Day, states:

Length and Schedule—

Schools shall be in session for not less than 4 hours each instructional day, including intermissions and recesses devoted to instruction. Kindergarten sessions shall have at least 2 hours per instructional day of instructional time. The primary grades may be dismissed somewhat earlier than the other grades.

Condition: One school reviewed for school days and instructional hours in the current school year initially scheduled only 166 school days and 949 instructional hours.

Cause: The LEA did not establish appropriate internal controls to ensure compliance with required school days for 17 half days. Though school was held during the half days, the length of time school was held on those days did not satisfy the definition of "school day."

Effect: Increased risk of students not achieving successful outcomes and potential waste and abuse of public education funds.

Recommendation: We acknowledge the corrective action taken by the school to become compliant upon becoming aware of this concern; however, the LEA Board and Administration should ensure present and future compliance through proper oversight and internal controls (i.e., policies, procedures, and training). The LEA may want to consider a districtwide calendar that is consistent for all schools within the LEA as an efficient and effective option.

e. Coding and Documentation Status

Criteria: Utah Administrative Code R277-484-3 Data Standards – Deadlines for Data Submission states:

For the purpose of submission of student level data, each Utah LEA shall participate in UTREx [which includes using a correct exit code].

Condition: Of the 41 student exits reviewed, we noted four (10%) instances where a student was exited in the student information system with an incorrect code.

Cause: Lack of LEA policies and procedures (i.e., internal controls) governing the exit process.

Effect: Discrepancies or inaccuracies in the school or state student record tracking system may also exist, which may impact student outcomes.

Recommendation: The LEA should develop and implement policies and procedures to ensure student enrollment will be accurately reflected in the student information system and that the student exit status is appropriately coded. All appropriate staff should be regularly trained on the policies and procedures.

IV. Observations

a. Travel Related Expenditures

For seven travel related transactions, we noted the travel authorization form was not used or approved in accordance with the Cash Receipts and Expenditures for Travel policy. However, other supporting documentation was provided that demonstrated a high degree of compliance with the intent of the travel policy. For consistency and efficiency, the LEA should ensure the forms outlined in policy are used or they should revise their policy to be consistent with the other documentation currently used.

V. Management Response

See Appendix A

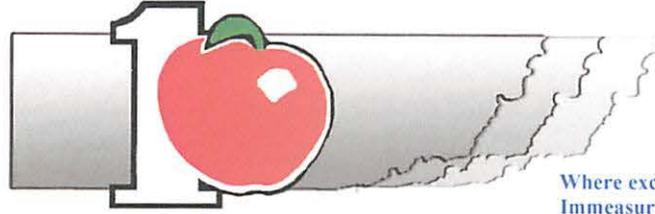
VI. Auditor's Concluding Remarks

See Appendix B

Kane School District

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Where excellent instruction empowers
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February 22, 2017

Terryl Warner,
Audit Committee Chair, Utah State Board of Education

Dear Audit Committee Chair, Warner:

Attached please find a Management response from Kane School District, with respect to a recent audit conducted by the Internal Audit Division of the USBE.

Sincerely,

A handwritten signature in blue ink that reads "LoRal Linton".

Dr. LoRal Linton, President
Kane School Board of Education

Kane School District
Management Response
Audit by USBE Internal Audit Department

Audit Findings & Management Response:

a. Use of Restricted Funds:

Audit Finding:

Christmas bonuses totaling \$843.24 were paid at four schools from the School Children Land Trust funds.

Management Response: During Fiscal Year 2014-15 Kane School District paid out a 1% one-time payment to all employees rather than building an additional 1% into our salary schedule which would have been an ongoing commitment. We paid this out at Christmas time, because this is a time of the year that employees have a real need for additional funds. The USBE Auditor cites Utah Administrative Code R277-477-4B (in effect for fiscal year 2014-15) which provides that non-instructional staff bonuses are not allowed to be paid out of School Land Trust funds. Current R277-477-4 no longer contains any language relating to employee bonuses. This language has been removed. Also, it should be noted, that during the audit Management contacted officials with the School Trust Land Department and described our situation for the fiscal year under audit. Management was informed, that if an audit had been conducted by the Trust Land Department, they would have considered our one-time payment to be an allowable, instructional expenditure.

Audit Finding:

A vacuum totaling \$129.36 was purchased at one school using state restricted special education funds; however, the vacuum is used more by general education teachers than special education teachers.

Management Response: The lead special education teacher at this elementary school, purchased a small Shark vacuum for the purpose of cleaning up messes made by special education students, during activities in the special education room. This vacuum was and still is housed in the special education room. We are aware that the vacuum was occasionally borrowed by other teachers, to do quick cleanups of student messes. We are also aware that the other teachers who occasionally borrowed this vacuum, had a number of special education students in their classrooms. It is our opinion that this expenditure was an appropriate use of special education funds and this purchase was approved by the elementary principal, the district special education director, and the business manager.

Audit Finding:

Reading trophies for students totaling \$729.30 were purchased at one school from Library Media Materials funds allocation.

Management Response: We agree with the Auditor that this expenditure should not have been charged to state funds received for Library Media Materials. This was an oversight. However the funds did directly benefit students who met certain reading goals by reading books housed in the library at this school.

b. Procurement Documentation:

Audit Finding:

While reviewing 14 procurement transactions requiring purchase orders, we noted the following:

- Four (29%) transactions totaling \$1,151.59 that did not have the required purchase order.
- Five (36%) transactions totaling \$9,949.37 with an authorization date on the purchase order or other purchasing documentation after the invoice and/or purchase date.

Management Response: The four transactions totaling \$1,151.59 consist of the following payments.

- \$74.20 paid to our local newspaper for the purpose of running an advertisement for an open paraprofessional position at one school. Before this advertisement was placed, a request was submitted by the school principal and was approved by the district office, then the ad was placed in the newspaper. Under this situation, we saw no need to issue a purchase order to our local newspaper.
- \$77.39 paid to a local hotel to pay for a room, for an author who visited one of our schools and did various presentations to students. The school district has a direct bill arrangement with this hotel and saw no need to issue a purchase order under these circumstances. Management provided the Auditors with documentation showing that this expenditure was pre-approved by Management in advance to the visit of this author.
- \$850.00 paid to a local electrician for special wiring needed with respect to installation of a washer and dryer at one of our high schools. Management provided the Auditors with documentation establishing that a grant was requested and received by our special education department and that this grant was used to purchase and install a washer and dryer for use in a program to support the transition needs of students with autism. A price quote was received from the electrician and was accepted and approved by our district special education director. Under this situation, Management did not see a need to issue a purchase order to the electrician for this small job. Management did provide the Auditor with documentation showing that the district special education director and also the district business manager had approved this expenditure.
- \$150.00 paid to a local printing shop for the purpose of printing workbooks and tests for annual special education MANDT training conducted by one of our high schools. Kane School District has a direct bill arrangement set up with this

printer and did not see a need to use a purchase order for this transaction. Management provided the Auditors with documentation showing the purpose of the expenditure and that this expenditure had been approved by the high school special education teacher, by the district special education director, and also by the district business manager.

Management Response: The five transactions totaling \$9,949.37 consist of the following payments. The Auditor contends that these expenditures were not authorized or approved before the bills were received. As will be explained below, Management provided the Auditor with documentation showing that each expenditure was in-fact pre-approved by Management.

- A \$3,200.00 down payment and a final payment of \$5,980.00 were paid to Grand Canyon Youth River Company. These payments were to cover the cost of sending 15 students and three advisors on an educational river rafting trip. Management provided the following documentation to the Auditor to establish prior approval for these expenditures.
 - A copy of the high school, Trust Lands Plan which contained this river trip.
 - A copy of Kane School Board minutes, showing that the high school Trust Lands plan, which included the river trip, was approved by the School Board on April 10, 2014 which date was before the trip was taken and before the invoices were received.
- \$40.98 payment to a local book/office supply store for the purchase of sheet protectors for one of our elementary schools. An immediate and urgent need arose for sheet protectors and so the principal gave verbal approval for an employee to go to a local store and pick up the needed supplies. Management provided the Auditor with a statement from the elementary principal, stating that he specifically remembers giving verbal approval.
- \$228.39 payment to Quill.Com for the purchase of various school supplies. During the audit, the elementary principal provided a statement to the Auditor. With respect to this purchase, the principal stated that various teachers approached the school secretary with a list of needed supplies. The principal gave verbal approval to the secretary for an order to be placed with Quill for the needed classroom supplies. Therefore pre-approval was received before the order was placed.
- \$500.00 was issued to pay Jujubee Illustration/Julie Olson for an assembly. During the audit, Management provided the Auditor with three different emails between the school librarian (who eventually set up the visit) and the school principal discussing dates, pricing and other information with respect to bringing this author to the school for a visit and assembly. These emails clearly show that the school principal gave pre-approval for this event and for expenditure of funds.

c. Procurement – Competitive Bidding:

Audit Finding:

According to the Auditor, of two level 2 purchases reviewed, one for digital math curriculum, and one for a river trip, none complied with competitive procurement requirements or the sole source procurement process.

Management Response:

- \$3,395.00 was paid to Explore Learning Company for the purchase of a math program for our elementary school students.
 - Other price quotes were not obtained, because Explore Learning was the only company who provided the type and quality of math program that was desired by the elementary school administration and staff.
 - Management provided the Auditor with a declaration of facts, signed by the Principal, stating that other bids were not obtained because no other companies offered this same product with the features needed by the school.
 - Management also provided the Auditor with other documentation showing that Explore Learning was the only provider of this particular program.
- \$9,180.00 was paid to Grand Canyon Youth River Company, for a summer educational river trip taken by 15 high school students and 3 advisors.
 - Management provided the Auditor with a purchase order (signed by the principal and the biology teacher) from our high school, which provided information that Grand Canyon Youth River Company, was the only company who provided educational trips for youth groups in Utah.
 - Management also provided the Auditor with a declaration of facts, signed by the high school certified biology teacher, who was responsible for arranging the trip. In this statement the teacher states that –
 - The cost per student was \$510.00
 - Grand Canyon Youth River Company is a non-profit company that provides river trips specifically for youth.
 - The fee charged is much less than other commercial river companies.
 - She personally contacted two other companies, (she names these companies) and their prices were higher than those of Grand Canyon Youth.
 - Grand Canyon Youth river guides are trained specifically to deal with youth and outdoor education and this company works with our school district to design educational trips that meet Utah State educational requirements.
 - Grand Canyon Youth River Company meets the requirements for use of School Trust Land funds and use of these funds was approved by the School Community Council, the Kane School District Board of Education, and also by the State School Trust Lands Department in the plan submitted by our high school.

d. Minimum School Days:

Audit Finding:

According to the Auditor, one school reviewed for school days and instructional hours, only provided 166 school days and 949 instructional hours. The Auditor also states that although school was held on 17 half days, the length of time school was held on those days did not satisfy the definition of "school day."

Management Response:

- The 17 half days referred to by the Auditor, were 30 minutes short of properly qualifying as a school day, because the schedule contained a 30 minute lunch time. Upon realizing this problem, the school immediately took action to revise their schedule so that by the end of the year, they will have been in session for 180 fully qualifying days and will have completed 1,018 hours of instruction.
- The Auditor states that the school only provided for 949 instructional hours. This is not the case. Documentation was provided to the Auditor showing that the original school calendar provided for total instructional hours of 1,005 which exceeded the 990 hours as is required by Utah State law.

e. Coding and Documentation Status:

Audit Finding:

According to the Auditor, of the 41 student exits reviewed, we noted four (10%) instances where a student was exited in the student information system with an incorrect code.

Management Response:

- The school in question, provided the Auditor with detailed records showing the circumstances surrounding each concern raised by the Auditor and explaining why the school choose to use a certain code at the time the student left our school.
- The school provided the Auditor with documentation to establish that correct exit dates were used.
- Based on the information available to the school, at the time each of the above four students left, we feel that the school used the proper exit code.

APPENDIX B – Auditor’s Concluding Remarks

The following are concluding remarks from the Utah State Board of Education’s Internal Audit Department to the response, issued by the Kane County School District (LEA) found in Appendix A.

A. Use of Restricted Funds

1. Christmas Bonuses –LEAs should comply with federal, state, or local policies, procedures, rules, and/or regulations in effect at the time transactions occur. Additionally, potential review or outcomes of a review by a different group does not preclude a review by Internal Audit that may result in a different conclusion.
2. Vacuum – As noted in the criteria for this finding, special education funds are to be spent for the education of students with disabilities; therefore, items that are not direct costs to special education must come from general funds.

B. Procurement Documentation

The response indicates in certain cases that “we saw no need to issue a purchase order” or “verbal approval” was given. Policies, procedures, and internal controls are established to safeguard and provide accountability for funds, property and assets. Choosing not to follow established policies and procedures represents management override of internal controls; therefore, it would be prudent to document the justification for this action (i.e., override of controls) when this occurs to ensure there is still appropriate accountability.

We acknowledge, as the response does, that the LEA provided IA with a significant amount of documentation. In many instances the documentation received was found outside of the internal control structure outlined in the policy and procedure manual and therefore, was not available to individuals at the LEA when they were reviewing and approving transactions. Therefore, concern remains with regard to the internal control environment and the consistency with which policies and procedures are followed. The LEA has the discretion to review and revise their policies and procedures as considered necessary to meet their needs, subject to federal and state regulations.

Specifically related to the river trip, we acknowledge that internal controls were in place to ensure the trip was planned and budgeted for appropriately; however, accounting internal controls for the transactions to procure and pay for the trip were not followed and IA noted inconsistencies in the documentation provided.

C. Procurement – Competitive Bidding

See General Responses in B above. Additionally, the response indicates that Kane provided IA with a “declaration of facts” outlining the circumstances of various transactions. While IA appreciates the understanding the declaration of facts provided,

similarly as noted in B above, the declarations were created for purposes of the audit which is outside of the internal control structure outlined in the policy and procedure manual and therefore, was not available to individuals at the LEA when they were reviewing and approving transactions.

D. Minimum School Days

The recommendation for this finding acknowledges the corrective action taken for the non-compliance with the school-days requirement and also that it was the 17 half days that constituted the cause for the non-compliance.

E. Coding and Documentation Status

IA acknowledges documentation provided by the school during the audit and has noted the difficulty in determining the exit code at the time a student leaves and when documentation is subsequently provided that may indicate a different code should have been used.

The audit does not contain any findings regarding exit dates.
