

# SUMMARY OF AUDITS

As of June 30, 2021



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## **INTRODUCTION TO THE SUMMARY OF AUDITS**

The Summary of Audits is a summary report of the various internal and external audits and program reviews used by the District as tools for continuous improvement. The following report includes a brief summary of the conditions, recommendations and management action plans from each audit or review. In some cases, the original report may have been paraphrased for brevity. Please refer to the original report and management action plan for additional information.

The Summary Report on Use of Audits (pages 7 - 32) lists each external and internal audit, along with the current status of each comment or recommendation (completed, in progress, not started or no recommendations).

The Summary of Audits lists each audit, a summary of the condition(s), recommendation(s), responsible area(s), action(s) to be taken, current status and estimated completion date (if not completed). The current status is based on discussions with management; these discussions did not entail any additional audit testing.

This report includes audits and reviews performed and/or received by the District over the past year. Each audit and/or review will remain in the report until all recommendations or corrective actions are completed. This report will be considered in the annual risk analysis used to develop the Internal Audit plan for the upcoming year.





SY 2020/2021 Business Process Reviews

	Not tested
	Proficiency-Zero Percent Error Rate
	Low Error Rate - No return review
	High Error Rate - Follow-Up Review Needed
	100% Error Rate

Page #	Schools	Purchasing & Accts Payable	Student Activity Funds	Purchase Cards	Student Data	Nurses Not Test in SY2021	Food Service Not Tested in SY2021
32	Butler Elementary School						
32	Charles Ellis Montessori Academy*						
32	Groves High School						
32	Haven Elementary School						
32	Islands High School						
32	New Hampstead High School						
32	Pulaski Elementary School						
32	Savannah Arts Academy						
32	STEM Academy at Bartlett						
32	West Chatham Middle School						
32	Woodville Tompkins High School						

\* Follow-Up Report

Requirement or Condition Description	Recommendation	Responsible Person(s)	Action	Current Status (Based on Discussions with Management)	Current Estimated Completion	
<b>EXTERNAL AUDITS</b>						
<b>EXTERNAL AUDIT - FY 2017 Management Letter (ML-17) Issued December 2017</b>						
ML-17.2 Capital Assets	At the present time, there is no procedure for reconciling detailed capital asset records to the general ledger on a regular basis. The lack of such a procedure has led to delayed, inaccurate reporting of capital asset acquisitions.	To prevent the need for major adjustments to the property accounts at the end of each year, we suggest that the general ledger fixed asset accounts be reconciled to the detailed records on a monthly basis.	Division of Finance	Accounting processes the monthly additions and deletions monthly during the year. There were some issues with the sites responding with inventories in a timely manner this year. A formal notification process will be developed to bring departmental and senior financial management into the process in accordance with the audit schedule to ensure compliance. Accounting will start a formal reconciliation of the general ledger postings to the fixed assets journal. This year the reconciliations will be July-December, January-March and April - June. Next year they will be done on a monthly basis.		Completed
<b>External Audit- Auditor's Discussion &amp; Analysis Recommendation for Improvement June 30, 2018 Issued January 2019</b>						
ML 1.	As part of our procedures to gain an understanding of internal controls, we noted one area where controls can be strengthened. We noted no policies or procedures in place for calculating asset impairment.	We recommend the School System implement a policy tracking asset for potential impairment.	Division of Finance	Management agrees with this comment and will implement a policy or procedure to handle capital asset impairments.		Completed
<b>External Audit- Auditor's Discussion &amp; Analysis Recommendation for Improvement June 30, 2019 Issued February 2020</b>						
ML 1.	During and after audit fieldwork, management provided numerous adjustments to fiscal year 2019. These entries related to a variety of audit areas. While the entries were needed to properly state account balances, significant time was added to our audit procedures as additional entries were provided, requiring us to revisit areas we had already addressed or prolonging the conclusion of certain areas of testing while we waited for additional information.	We recommend management strengthen internal controls over financial reporting and consider a formalized year-end closing schedule. This schedule should include due dates to assist in monitoring progress so the closing process can become more streamlined and efficient.	Division of Finance	Management agrees with this comment and a more formalized schedule will be implemented.	In Progress	March 2022

**External Audit- Auditor's Discussion & Analysis Recommendation for Improvement June 30, 2020 Issued December 2020**

ML 1.	<p>During the after audit fieldwork, management provided numerous adjustments to fiscal year 2020. These entries related to a variety of audit areas. While the entries were needed to properly state account balances, significant time was added to our audit procedures as additional entries were provided, requiring us to revisit areas we had already addressed or prolonging the conclusion of certain areas of testing while we waited for additional information.</p>	<p>We recommend management strengthen internal controls over financial reporting and consider a formalized year-end closing schedule. This schedule should include due dates to assist in monitoring progress so the closing process can become more streamlined and efficient.</p>	Division of Finance	<p>Management agrees with this comment and a more formalized schedule will be implemented.</p>	In Progress	March 2022
ML 2.	<p>O.C.G.A § 20-2-167 relates to the District's ability to retain spendable, unrestricted fund balance each year to pay future expenditures. The spendable, unrestricted fund balance (including committed and assigned) at June 30th for the General Fund shall not exceed 15% of the subsequent period's budgeted expenditures. During our review of State Compliance, we noted the District's unrestricted fund balance for the General Fund (Fund 100) at June 30, 2020 exceeded 15% of the FY 2021 budgeted General Fund expenditures.</p>	<p>We recommend the District strengthen internal controls over its budgeting process to ensure that State Compliance requirements relating to O.C.G.A § 20-2-167 are met.</p>	Division of Finance	<p>Management agrees with this comment and will update controls over the budgeting process</p>	In Progress	March 2022
ML 3.	<p>During the preparation of the Comprehensive Annual Financial Report ("CAFR"), we noted projects which were completed, however the current estimate cost had not be revised to reflect the actual expenditures. Additionally, we noted projects for which the total expenditures to date exceeded the current estimated costs.</p>	<p>We recommend the District routinely monitor and update the current estimated costs as needed to be better reflective of project costs.</p>	Division of Finance	<p>Management agrees with this comment and a monitoring process of costs will be implemented.</p>	In Progress	March 2022



**EXTERNAL REVIEWS**

**EXTERNAL Review - Program Review Improvement Plan - Career, Technical, and Agricultural Education (CTAE-09) Program** *Issued October 2009*

**Note: This is a five-year Program Review Improvement Plan that is broken down into two levels: District and school site findings.**

CTAE-Beach-2.	<b>Beach</b> - To authenticate each pathway's outcomes by aligning to its specific industry.	All program areas should pursue industry certification.	CTAE Director	The Business and Marketing programs will pursue Industry Certification during the 2011-2012 school year and will use 2010-2011 as a preparation year. The Healthcare Science program is currently certified and will work to maintain industry standards.	In Progress; Healthcare Science Certificate recertification in progress. Business program certification will be pursued in SY23.	June 2023
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**EXTERNAL Review - Program Evaluations of Alternative Education Programs** *Issued February 2020*

**Building Bridges High School**

**Standards 1,2, 3, 4: Systematic program evaluations to improve educational programs and services; offer opportunities to maintain /accelerate progress toward graduation; develop /implement graduation plans for each student.**

BBHS 1.		Provide professional learning and development to all staff, appoint a school-based Data Collection Team (across disciplines);	Division of Academic Affairs	Written document will be created that clearly outlines the responsibilities of all members of the data team, which will be all school based personnel. Staff will receive training in data driven instruction to include support for monitoring students' progress towards meeting established goals. Additional professional learning will also be provided regarding the development of goals for students' success. The District Program Coordinator for school counselors will provide training for all BBHS advisors to improve advisement services that focus on transcript analysis and the development of student success plans for graduation and beyond.		Completed
BBHS 2.		Implement data collection tools for each school improvement goal including: Attendance (onsite and online), Discipline should be identified and addressed during enrollment in the program; address attendance and discipline through Behavior Contracts.	Division of Academic Affairs	Tools will be provided for data collection and contracts will specifically address discipline and behavior.		Completed

BBHS 3.		Schedule monthly meetings to analyze results, implement research-based strategies; make appropriate modifications of goals in appropriate graduation plans. Incorporate multiple sources of data to include classroom observations, perception data such as teacher, student, and parent surveys.	Division of Academic Affairs	Weekly data team meetings will be scheduled to analyze results. Identified days on a rotational basis will occur for participation of students to review all data and progress in meeting goals; each student's advisor as well as their teachers will comprise the data review support team for the student; parents will be invited as well for the two meetings preceding the students return to the home school.		Completed
BBHS 4.		Identify students that might be interested in pursuing early graduation, and identify colleges that offer early incentives, or work experience for earning credit toward vocational /technical two-year institutions.	Division of Academic Affairs	BBHS school counselors will utilize transcript analysis to identify eligible students and conduct student/parent conferences to provide options and opportunities for accelerated learning opportunities to pursue dual enrollment, WBL, CTAE internships/apprenticeships if available.		Completed
BBHS 5.		Ensure that graduation plans incorporate goals for changing negative behaviors that may have impeded student's progress and success (e.g., disorderly conduct, fighting, absences, suspensions, expulsion, etc.).	Division of Academic Affairs	Graduation plans will include goals that focus on behavior as well as academics.		Completed
BBHS 6.		Educational, economic and life success should reflect students' non- academic as well as academic competencies such as EOCT Standards. For example, nonacademic measures such as social behaviors, social relationships, self-regulations, agency/motivations, and persistence and diligences. Also, non-academic measures supports the rigor of Standard 1 AEP, which informs development of new intervention strategies and support mediating domains of emotional/psychological developments.	Division of Academic Affairs	Additional interventions to improve behavior will be established with support of community based wrap around services, i.e. Front Porch, APEX. • Identified students will receive Peer Mediation training to assist in developing leadership skills and supporting peers in conflict resolution.		Completed
<b>Attendance: The following suggestions are offered to increase accuracy in monitoring and evaluation of attendance goals:</b>						
BBHS 7.		Implement enrollment data to keep track of days absent and days present during enrollment at BBHS, or transfers for BBHS during mid-year. Coding outcome variables this way allows for the inclusion of students who enter, because days of enrollment varies. This allows for creating an average attendance rate addressing specific strategies for attendance, and takes into account addressing the students missing 10% or more of the school year, and identifies chronic absenteeism.	Division of Academic Affairs	Student attendance will be closely monitored through Power School by the attendance team, administration will monitor teachers to ensure attendance taken accurately and timely; the team will develop specific strategies to address attendance-related issues to include the expertise of the school social worker who makes daily contact regarding student absences.		Completed

<b>Standard 5 Alignment of service-learning activities with Georgia Standards:</b>						
BBHS 8.		Service-learning engages participants in an ongoing process to assess the quality of implementation and progress toward meeting specific goals, and uses results for improvement and sustainability.	Division of Academic Affairs	Administrator will monitor lesson plans to ensure increased engagement in CTAE program opportunities as well as alignment of these opportunities to academic standards. Provide opportunities for interdisciplinary units with core academic courses and CTAE.		Completed
<b>Standard 6: Leadership and Communication</b>						
BBHS 9.		Regarding professional learning activities, BBHS should consider the following: 1) carefully matching initiatives with root causes of school needs and funding sources, and 2) increasing the competencies and consistency of behavioral data collection when reducing students' negative behavior is an expected outcome. Improvement in both areas could strengthen the likelihood of impact and the ability to measure their impact. This process applies to attendance data as well. This includes developing a plan that includes opportunities for collaboration with parents, state and local government, or community agencies to improve student achievement. This should also include a principal's corner in the established Monthly Newsletter highlighting accomplishments of the month, or scheduled meeting for community input and updates on school changes or progress.	Division of Academic Affairs	In addition to implementing the above recommendations, BBHS will develop an Advisory Council composed of parents, community members, and school personnel to allow for increased collaboration.		Completed
<b>Standard 7, 8, 9: Inclusion of research-based practices for counseling program to meet needs of students; Social work program emphasizes intervention and prevention services.</b>						
BBHS 10.		School based interventions should inform practices supported by data which should be routinely collected and analyzed to remove barriers that impede students' success. Digital programs should be used to provide and support student learning. Students should be provided the opportunity to provide feedback at the end of each online course (student surveys).	Division of Academic Affairs	A digital survey will be developed and administered to students.		Completed

**Building Bridges Middle School**

**Standards 1, 3, 4: Systematic program evaluations to improve educational programs and services; Implements a transition process to support seamless entry to the alternative education program and a seamless return to the traditional home school or agency.**

BBMS 1.		Appoint and train a school-based Data Collection Team (across disciplines).	Division of Academic Affairs	Written document will be created that clearly outlines the responsibilities of all members of the data team, which will be all school based personnel. Staff will receive training in data driven instruction to include support for monitoring students' progress towards meeting established goals. Additional professional learning will also be provided regarding the development of goals for students' success. The district program coordinator for school counselors will provide training for all BBMS advisors to improve advisement services that focus on transcript analysis and the development of student success plans for middle grades and transition to high school and beyond.		Completed
BBMS 2		Implement data collection tools for each school improvement goal including: Attendance (onsite and online) and Discipline and that students needs are identified and addressed during enrollment in the program. Make sure each goal includes an outcome indicator.	Division of Academic Affairs	Tools will be provided for data collection and contracts will specifically address attendance and discipline.		Completed
BBMS 3.		Schedule routine staff meetings that focus on analyzing results, implement research-based strategies; make appropriate modifications of goals.	Division of Academic Affairs	Bi-weekly data team meetings will be scheduled to analyze results. Identified days on a rotational basis will occur for participation of students to review all data and progress in meeting goals; each student's advisor as well as their teachers will comprise the data review support team for the student; parents will be invited as well for the two meetings preceding the students return to the home school.		Completed

BBMS 4.		Incorporate multiple sources of data to include classroom observations, perception data (i.e. teacher, student, and parent surveys).	Division of Academic Affairs	Students, parents and staff will complete the Georgia Health Survey to measure perception data from all stakeholders. Director of School Improvement for Middle Schools will conduct classroom observations of instructional strategies and provide feedback to observed teacher and administration; Observations will be conducted by administration using TKES standards.		Completed
BBMS 5.		Continue to review with staff the assessments (i.e. Georgia Milestones) that students have completed (at home school or alternative program); adjust students' coursework accordingly in order to improve students' achievement.	Division of Academic Affairs	The district program coordinator for school counselors will provide training for all BBMS advisors to improve advisement services that focus on transcript analysis and the development of student success plans for middle grades and transition to high school and beyond. Teachers will utilize NWEA MAP Assessments, Common Formative Assessments, and informal assessments to monitor mastery of GSE standards for all subjects.		Completed

**Standard 6: Leadership and Communication**

<p>BBMS 8.</p>		<p>Increasing the competencies and consistency of behavioral data collection when reducing students' negative behavior is an expected outcome. Improvement in both areas could strengthen the likelihood of impact and the ability to measure their impact. This process applies to attendance data as well. • Develop a plan that includes opportunities for collaboration with parents, state and local government, or community agencies to improve student achievement. • Include a principal's corner in the established Monthly Newsletter highlighting accomplishments of the month, or scheduled meeting for community input and updates on school changes or progress. • Form a community focus group to include parents as well. This focus group will impact the goals and outcomes of the alternative education program. In monthly staff meetings, request questions that can be asked of focus group (i.e., what do you think that BBMS is doing correctly to support the children at this program?) Appoint one staff member – possibly the social worker to spearhead the sessions with the focus group. This can be done formatively. The results can be a part of your data collection to assist with the development and implementation of your school improvement plan.</p>	<p>Division of Academic Affairs</p>	<p>In addition to implementing the above recommendations, BBMS will develop an Advisory Council composed of parents, community members, and school personnel to allow for increased collaboration.</p>		<p>Completed</p>

**Wings Elementary**

**Standard 1: Systematic program evaluations to improve educational programs and services.**

WE 1.		Implement data collection tools for each school improvement goal including: Attendance (onsite and online) and Discipline and that students needs are identified and addressed during enrollment in the program. Make sure each goal has an outcome indicator, and goals are created are SMART goals.	Division of Academic Affairs	Tools will be provided for data collection and contracts will specifically address attendance and discipline.		Completed
WE 2.		Schedule periodic staff meetings that focus on analyzing results, implement research-based strategies; make appropriate modifications of goals.	Division of Academic Affairs	Bi-weekly data team meetings will be scheduled to analyze results. Identified days on a rotational basis will occur for participation of students to review all data and progress in meeting goals; each student's mentor as well as their teachers will comprise the data review support team for the student; parents will be invited for the meetings preceding the students return to the home school.		Completed
WE 3.		Appoint and train a school-based Data Collection Team (across disciplines).	Division of Academic Affairs	Written document will be created that clearly outlines the responsibilities of all members of the data team. Staff will receive training in data driven instruction to include support for monitoring students' progress towards meeting established goals. Additional professional learning will also be provided regarding the development of goals for students' success. The district program coordinator for school counselors will provide training for WINGS mentors to improve advisement services that focus on the development of student success plans for elementary grades and transition to middle school.		Completed

**Standard 6: Leadership and Communication**

WE 4.		Regarding professional learning activities, WINGS should consider the following: Include a Principal's corner in the Newsletter highlighting accomplishments of the month, or scheduled meetings for community input and updates on school changes or progress.	Division of Academic Affairs	A Principal's corner will be added to the Newsletter.		Completed
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Overall Recommendations for all Schools						
		Have a presenter/trainer that is astute in data collections and developing SMART Goals present a training/workshop to your team during monthly or weekly staff meetings to assist in developing your School Improvement Plan.	Division of Academic Affairs	Academic Affairs is creating a School Improvement Plan Standard Operating Procedure for development of school improvement plans. BBHS, BBMS, and WINGS will be included in this process. This will be led by the Center Leaders for each of these three schools. There has not been a timeline with specific dates established for each of the responses to the audit findings, implementation of all corrective actions at BBHS, BBMS, and WINGS will be completed by the end of the first marking period for the 2020/2021 school year.		Completed
<b>EXTERNAL REVIEW - LEA MONITORING (Multiple Areas)</b>						
<b>Program : Title I-A, Parent and Family Engagement Issued December 2020</b>						
There were no instances of noncompliance or other matters.						
<b>Program : Education for Homeless Children and Youth Issued December 2020</b>						
There were no instances of noncompliance or other matters.						
<b>Program : Title I-A, Neglected &amp; Delinquent Issued December 2020</b>						
There were no instances of noncompliance or other matters.						
<b>Program : Title I-A, Notice to Parents Issued December 2020</b>						
There were no instances of noncompliance or other matters.						
<b>Program : Title I-A, School Improvement Issued November 2020</b>						
There were no instances of noncompliance or other matters.						
<b>Program : Title IV-B, 21st Century Community Learning Centers Fiscal Issued December 2020</b>						
There were no instances of noncompliance or other matters.						



**Program : Title 1-A, Improving the Academic Achieve. Of the Disadvantaged Issued December 2020**

<b>Condition A. 5. Internal Controls, Expenditures, Inventory, Cost Principles, Drawdowns</b>						
1. A	<p>Evidence that all LEA Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200 (Allowability, Segregation of Duties, Procurement, Technical Evaluations of Competitive Proposals, Conflict of Interest, Time and Effort, Stipends, Travel) are present and meet requirements for internal controls:</p> <ul style="list-style-type: none"> <li>•Effectiveness and efficiency of operations;</li> <li>•Reliability of reporting for internal and external use;</li> <li>•Compliance with applicable laws and regulations.</li> <li>•Ability to meet the following objectives for Federal Awards:                             <ul style="list-style-type: none"> <li>oTransactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets</li> <li>oTransactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement.</li> </ul> </li> </ul>	<p>The Savannah-Chatham School District must submit to the Georgia Department of Education (GaDOE) internal controls that specifically address Technical Evaluations</p> <ul style="list-style-type: none"> <li>•internal controls for Stipends that address the requirement that stipends not be paid until there is evidence of implementation in the workplace. The written internal controls must identify (1) the actions to be taken to ensure compliance with requirement of written internal controls, (2) the information to be collected, (3) the timeline for the actions, and (4) the individual(s) (by position) responsible for ensuring each step of the process is implemented and documented. It is best practice to develop internal controls that apply consistently to all federal and non-federal programs.</li> </ul>	Division of Academic Affairs	Updated the Federal Programs Handbook		Completed

**Program : Title III-A, Language Instruction for English Learners and Immigrant Students Issued December 2020**

<b>Condition A. 4. Maintenance of Effort, Comparability, Assessment Security, Reporting, EL Participation</b>						
1. A	<p>Evidence that all LEA Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200 (Allowability, Segregation of Duties, Procurement, Technical Evaluations of Competitive Proposals, Conflict of Interest, Time and Effort, Stipends, Travel el) are present and meet requirements for internal controls:</p> <ul style="list-style-type: none"> <li>•Effectiveness and efficiency of operations;</li> <li>•Reliability of reporting for internal and external use;</li> <li>•Compliance with applicable laws and regulations.</li> <li>•Ability to meet the following objectives for Federal Awards:                             <ul style="list-style-type: none"> <li>oTransactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets</li> <li>oTransactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement</li> </ul> </li> </ul>		Division of Academic Affairs	Updated the Federal Programs Handbook		Completed

**Program: Title IV-A, Student Support and Academic Enrichment Issued December 2020**

Condition A.	5. Internal Controls, Expenditures, Inventory, Cost Principles, Drawdowns					
1. A	<p>Evidence that all LEA Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200 (Allowability, Segregation of Duties, Procurement, Technical Evaluations of Competitive Proposals, Conflict of Interest, Time and Effort, Stipends, Travel) are present and meet requirements for internal controls:</p> <ul style="list-style-type: none"> <li>•Effectiveness and efficiency of operations;</li> <li>•Reliability of reporting for internal and external use;</li> <li>•Compliance with applicable laws and regulations.</li> <li>•Ability to meet the following objectives for Federal Awards:                             <ul style="list-style-type: none"> <li>oTransactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets</li> <li>oTransactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement.</li> </ul> </li> </ul>	<p>The Savannah-Chatham School District must submit to the Georgia Department of Education (GaDOE) :</p> <ul style="list-style-type: none"> <li>•Revised internal controls for Allowability; Segregation of Duties; Procurement; Personal Compensation (Time and Effort); Stipends; Travel; Suspension and Debarment that address all Federal Programs, rather than just Title I.</li> <li>•Internal controls that specifically address Technical Evaluations</li> <li>•Internal controls for Stipends that address the requirement that stipends not be paid until there is evidence of implementation in the workplace. The written internal controls must identify (1) the actions to be taken to ensure compliance with requirement of written internal controls, (2) the information to be collected, (3) the timeline for the actions, and (4) the individual(s) (by position) responsible for ensuring each step of the process is implemented and documented. It is best practice to develop internal controls that apply consistently to all federal and non-federal programs.</li> </ul>	<p>Division of Academic Affairs</p>	<p>Updated the Federal Programs Handbook.</p>		<p>Completed</p>

2. B	<p>Evidence that the LEA manages equipment in a way that meets the following conditions</p> <ul style="list-style-type: none"> <li>•Use of the equipment for authorized purposes of the property during the period of performance, or until the property is no longer needed for the purposes of the project.</li> <li>•Maintenance of property records to include person responsible for maintaining documentation. Purchase Orders and Inventory Records showing: item description, cost, source of funding for equipment including the Federal Award of property, and disposition data including date of disposal.</li> <li>•Annual physical inventories and reconciliation of physical inventory with property records.</li> <li>•Adequate safeguards to prevent loss, damage, or theft of the property to include investigation if loss, damage, or theft occur. •Sale of property procedures to ensure the highest possible return. •Disposition of equipment in accordance with state laws and procedures.</li> </ul>	Update the inventory to match the expenditure report.	Division of Academic Affairs	Submitted updated Title IV Inventory with supporting budget expenditures sheets for FY18-20 to GaDOE.		Completed
3. A	The LEA used not less than 20% of funds during the allocated fiscal year for specified activities, as required, to support safe and healthy students.	Submit a FY20 Title IV-A budget amendment indicating how the LEA will address the FY19 shortfall in the effective use of technology area.	Division of Academic Affairs	Submitted budget amendment on February 2021.		Completed

**SPLOST Project Expenditures Audit Ending Dec. 31, 2019 Issued January 2021**

**There were no instances of noncompliance or other matters.**

**Internal Audits**

**INTERNAL AUDIT - ESPLOST Audit of Hesse K-8 School (ESHS) Issued June 2016**

<b>Condition C. RFP documentation should be reviewed to ensure attendance sheets are dated correctly and evaluation forms are anonymous.</b>						
ESHS-C.2.		Update the Purchasing Manual to include information on the evaluation process to ensure numbers are assigned and documented for each team member on the scoring forms. This will help ensure anonymity during the evaluation process.	Division of Finance	The Director of Purchasing will review this information with the Purchasing Agents during routine staff meetings. It will also be included in the Purchasing Department procedure manuals.	Purchasing procedures have been updated to address this recommendation. The process for assigning numbers to members on RFP/RFQ committee evaluation teams is no longer a practice of the department.	Completed

**INTERNAL AUDIT- Audit of Before and After School Contract (BASC) Issued May 2017**

<b>Condition A.</b>	<b>Untimely Renewal of Contract, Out-dated Language in the Contract, Contract Owner</b>					
BASC.A.2.		Consider developing polices and/or procedures for background checks for vendors that have the same interaction with students as volunteers to ensure the safety of the District's students.	Division of Finance	We will review current policies and procedures regarding background checks for vendors that will have supervised interaction with students and determine if a regulation or policy similar to IFCD-R(1) is appropriate.	In Progress; Further review is needed to determine the placement (within contract and/or policy) of the requirement as well as the legality of the requirement.	June 2022

**INTERNAL AUDIT- Audit of Technology in a School Setting (TSS) Issued December 2017**

<b>Condition B.</b>	<b>Technology Funding</b>					
TSS.B.1		Develop a cross-functional business/funding model for identifying, and executing all program objectives, and monitoring the technology needs of the District on an ongoing basis. This business model should include:	Division of Data and Accountability and Division of Finance	A cross-functional funding model framework shall be created for tracking the technology needs of schools and business departments. The funding model shall be incorporated into the technology plan, and the phases submitted yearly for funding through the budget cycle.	In Progress; Survey completed in SY18/19. Funding model for business departments is not completed.	December 2021
		The definition of technology within the business model and identify all components that will be included in the definition (monetary and human cost factors).	Division of Data and Accountability and Division of Finance	Technology hardware and software shall be defined along with the support services (technical and instructional) needed. The information will be compiled and incorporated into the technology plan.	In Progress; This information will be added to the District Technology Plan once the findings of the survey are completed and funding model is completed.	December 2021
		Current technology costs for the District to establish a benchmark and develop a comprehensive funding model for projected costs.	Division of Data and Accountability and Division of Finance	A benchmark shall be created and used to establish projected and cyclical costs for both instructional and business systems/services.	In Progress; Data collected from surveys, department meetings, and existing technology inventories will be analyzed with the District replacement cycle to establish a benchmark and funding model that will be incorporated into the District Technology Plan.	December 2021

<b>INTERNAL AUDIT - Audit of Employee Onboarding (EO) Issued May 2018</b>						
<b>Condition A. Undefined Onboarding Program for District Employees</b>						
EO.A.3.		Develop a transparent and open line of communication for all departments involved in the employee onboarding program to provide awareness of the status of the new hire, clarity of their role within the program and feedback of the program.	Division of Human Resources	HR/PL will develop electronic checklist that assist HR/PL and Department Heads with knowing the status of the employee after the employee has agreed to join the District through their first six months of employment.		Completed
<b>INTERNAL AUDIT - Audit of Field Trips Issued March 2019</b>						
<b>Condition A. Fragmented Procedures</b>						
A.1.		Develop standard operating procedures that includes a review of Board Policy and Regulation as it relates to field trip processes as well as other applicable departmental procedures.	Division of Academic Affairs	A Field Trip Manual will be created that outlines common practices for all sites to utilize when creating and monitoring field trips.		Completed
A.2		Review and update required Field Trip Approval Forms to reflect the revised procedures. This should include moving old forms from circulation in both electronic and paper form.	Division of Academic Affairs	The updated forms will be added to the SCCPSS Field Trip Operations Manual, created by Academic Affairs prior to SY2020.		Completed
A.3.		Establish a yearly communication of field trip procedures to ensure all staff are aware of the process.	Division of Academic Affairs	All sites will be introduced and trained on the SCCPSS Field Trip Operations Manual prior to SY2020.		Completed
<b>Condition B. Professional Leave Definition</b>						
B.3		In conjunction with the Division of Academic Affairs, conduct a review of the District's Professional Leave to ensure compliance with any changes to Board Policy and Regulation. This should be conducted within a few months of the changes to ensure minimal impact to leave totals.	Division of Human Resources	Review District Professional Leave to ensure compliance with any changes to Board Policy and Regulation.		Completed
B.4		Develop a review process of school handbooks to ensure current Board Policy/Regulations and procedural guidance for employee leave are accurately communicated to school staff.	Division of Academic Affairs	Executive Directors will review school handbooks to ensure Board Policy/Regulation and procedural guidance for employee leave are accurate.		Completed

Condition C.	Monitoring		
C.2		<p>Establish key performance indicators (KPIs) aligned with those goals and objectives and industry standard benchmarks for teacher attendance.</p> <p>Division of Human Resources and Division of Academic Affairs</p> <p>Human Resources and Academic Affairs will establish KPIs aligned to goals and objectives.</p>	Completed
C.3		<p>Develop monitoring activities to identify the District's performance in meeting the established goals and objectives. These activities should include monitoring the leave form documentation that supports the designed procedures. The results of these activities should be documented, communicated, and analyzed for best practices and areas of improvement.</p> <p>Division of Human Resources and Division of Academic Affairs</p> <p>Human Resources and Academic Affairs will develop monitoring activities.</p>	Completed
C.4		<p>Consider developing a strategic goal within the District's Accountability System to assess the District's performance in the area of teacher attendance.</p> <p>Division of Human Resources and Division of Academic Affairs</p> <p>Academic Affairs and Human Resources should consider if a strategic goal should be added to the DAS related to teacher attendance.</p>	Completed

**INTERNAL AUDIT - Audit of Donation and Grant Processes** *Issued October 2020*

**Condition A. Procedures**

A.1		Develop written procedures of the District's grant and donation processes. These procedures should be comprehensive and include the following at a minimum: Directions should be broken into three phases: the grant application phase, grant awarded phase, and grant post-award phase as well as the donation process.	Division of Data and Accountability	The Division of Data with the assistance of Finance will develop written procedures for schools/sites for grant and donation processes.	Pending hire of new District Grant Writer	July 2022
				Directions on grants and donations will be broken down in to the three phases that are recommended.	Pending hire of new District Grant Writer	July 2022
A.2		Identify the roles and functions of all District's departments involved within each phase of the grant program and roles within the donation process.	Division of Data and Accountability	The roles and functions of District departments involved in the grant and donation approval process will be developed and presented in a visual format.	Pending hire of new District Grant Writer	July 2022
A.3		Develop an approval line of authority for grants and donations that provides oversight for compliance yet assumes a level of financial and reputational risk that would not be detrimental to the District.	Division of Data and Accountability	An online workflow process will be used to streamline and track grant applications over \$5,000. Based on a grant amount, the workflow will be designed to route approvals based on the needed levels of authority.	Pending hire of new District Grant Writer	July 2022
A.4		Streamline all documents and processes into an electronic format to reduce the risk of loss and to provide a tracking mechanism for the status of the grant and grant approval.	Division of Data and Accountability	A workflow process will be created that will allow the uploading of a grant application, tracking the grant application, and their approval status. If the grant is awarded, ACORN will be used as a repository for grant information, documentation, and for auditing purposes.	Pending hire of new District Grant Writer	July 2022
A.5		Consider developing guidance for crowdfunding for administrators to use as a resource with their staff.	Division of Data and Accountability	The existing guidance on donations will be reviewed and updated to include new social media platform such as "Donors Choose" and/or other crowdfunding platforms.	Pending hire of new District Grant Writer	July 2022
A.6		Develop a training program of these processes that includes yearly required onsite visits to allow for question and answer sessions and online resources for further review.	Division of Data and Accountability and Division of Finance	A training program will be created providing an overview of the grant process and donation process for District employees interested in using these resources. Additional resources information will be housed on ACORN.	Pending hire of new District Grant Writer	July 2022

Condition B. Recording in District's Financial System and Monitoring Controls						
B.1		Develop recording procedures that identifies each grant or donation with a unique identifier in order to follow receipt to expenditure.	Division of Finance	The Finance Division will use the new financial system to label items when appropriate.	Pending hire of new District Grant Writer and training with Munis	July 2022
B.2		Develop approval controls that are in line with the District's policies and regulations for grants and donations.	Division of Finance and Division of Data & Accountability	The Finance Division will update controls with the implementation of the new financial system.	Pending hire of new District Grant Writer and training with Munis	July 2022
B.3		Develop document controls that provide evidence of receipt of funds along with the supporting documentation outlining the intended purpose of the funds from the third party.	Division of Finance and Division of Data & Accountability	The Finance Division will update controls with the implementation of the new financial system.	Pending hire of new District Grant Writer and training with Munis	July 2022
B.4		Develop monitoring controls within the department and in collaboration with other District departments defined in Condition A to ensure compliance with internal procedures as well as grant/donation guidelines from awarding parties.	Division of Finance and Division of Data & Accountability	The Finance Division will update controls with the implementation of the new financial system and defined in written procedures.	Pending hire of new District Grant Writer and training with Munis	July 2022



**INTERNAL AUDIT - Audit of Student Discipline Practices** *Issued October 2020*

**Condition A. Consistency and Communication of Discipline Practices**

A.1	Consider developing a coordinator position within the District whose primary responsibility is to provide a single source of leadership in the development of the discipline practices, provide support to schools in preventing and addressing discipline matters, and ensure training is conducted in accordance to established procedures and policies.	Division of Academic Affairs	District Discipline Committee will review how best to lead the discipline practices and make a recommendation for the addition of the position or the addition of the job responsibilities to a staff member.	A new position was not added; addition of job responsibilities was added to personnel.	Completed
A.2	Develop a Code of Conduct that provides a detailed and structured consequence platform for principals to use as a restorative discipline process designed to provide a range of consequences in a progressive manner that are age appropriate.	Division of Academic Affairs	Code of Conduct Committee will review and utilize Code of Conducts from other districts as a guide to develop a Code of Conduct that models the tenants of restorative practices with a range of age appropriate progressive consequences.		Completed
A.3	Re-evaluate the meeting times for the Code of Conduct meetings to ensure more opportunities are available to the public for attendance.	Division of Academic Affairs	The meeting time for the Code of Conduct with occur at multiple times throughout the day.		Completed
A.4	In correlation with the revised Code of Conduct, update Board Regulation IHA-R(1) Grading Systems by removing vague and subjective language to reflect language that supports the Code of Conduct.	Division of Academic Affairs	Update will occur by May 2021.		Completed
A.5	Continue to establish a community forum for the District's discipline practices in order to serve as a resource of knowledge for the District's discipline practices' impact to the community.	Division of Academic Affairs	Community forum established and meetings scheduled.		Completed
A.6	Develop a yearly required training program/presentation of the discipline process that serves as the source for the school sites to use for training. This training should include the level-one violation progressive processes that should be followed prior to a referral, the completion of the Disciplinary Referral Form, and when/how a teacher should utilize any of the District's behavioral resources (Behavioral Interventionists, RTI Coordinator, Social Worker, Counselor, etc....). In addition, develop a monitoring program to ensure the training is being provided to the required personnel.	Division of Academic Affairs and Division of Data and Accountability	Develop an annual training of the discipline process in Safe Schools to ensure all staff has been trained on level 1 progressive processes prior to submission of a student referral.		Completed

<b>Condition B. Special and Emotional Learning</b>						
B.1		Develop a comprehensive character education program designed for all school levels for implementation throughout the District. This program should provide a framework for outcomes and have rubrics for each grade level outlining performance expectations. Monitoring of the implementation should occur yearly to ensure compliance with State requirements and its impact within the school/classroom setting.	Division of Academic Affairs	Character Education Committee develops a district wide comprehensive character education program for all grade spans with rubrics to monitor performance.		Completed
<b>Mindset Training and Behavioral Interventionists</b>						
OM.1		Develop a training structure for Mindset Training that includes multiple trainers from various job functions to ensure that all resources are focused and support schools as needed.	Division of Academic Affairs	Trainers for Mindset will include multiple trainers across the District.		Completed
<b>No ISS opportunities in K8 schools</b>						
OM.2		The District provides K8 schools with an ISS paraprofessional as identified in the 2015 Audit of In-School Suspension.	Division of Academic Affairs	Recommendation will be made to add an In-School Suspension paraprofessional to the K8 Staffing Allocations.		Completed
<b>INTERNAL AUDIT - Audit of Savannah High School CTAE Lab Addition – (#20-4) Issued October 2020</b>						
<b>Internal controls are working properly. No recommendations.</b>						

**INTERNAL AUDIT - Audit of White Bluff Elementary School/Final Review - ESPLOST Issued October 2020**

Finding	Insurance coverage did not meet the minimum limits required by the contract, and a current insurance certificate was not maintained on file.				
1.		Enhance the insurance review during the bid process to verify minimum insurance limits are met. Document and maintain any approved exceptions on file.	Division of Operations	Chief, Capital Projects has assigned one Purchasing Agent responsible for all administrative reviews. This includes a checklist that is reviewed and approved by an Executive Director of ESPLOST. In addition, a monthly report has been created in e-builder to provide an alert 45 days from the expiration of all warranties and insurance for all ESPLOST projects.	Completed
2.		Review existing processes in place to ensure minimum insurance limits are met and current insurance certificates are maintained on file during contract execution and policy renewals.	Division of Operations	Chief, Capital Projects has assigned one Purchasing Agent responsible for all administrative reviews. This includes a checklist that is reviewed and approved by an Executive Director of ESPLOST. In addition, a monthly report has been created in e-builder to provide an alert 45 days from the expiration of all warranties and insurance for all ESPLOST projects.	Completed
3.		Include Builder's Risk Insurance during the tracking of insurance coverage.	Division of Operations	Chief, Capital Projects has assigned one Purchasing Agent responsible for all administrative reviews. This includes a checklist that is reviewed and approved by an Executive Director of ESPLOST. In addition, a monthly report has been created in e-builder to provide an alert 45 days from the expiration of all warranties and insurance for all ESPLOST projects.	Completed

**INTERNAL AUDIT - Audit of Islands High School Athletic Complex - ESPLOST Issued December 2020**

<b>Finding</b>						
<b>There was a delay in five invoices being processed for the Design Professional.</b>						
1.		Review the current process to determine if increased monitoring and oversight are needed during receipt of invoices to ensure timely payment.	Division of Operations	All invoices are now processed through e-Builder instead of through multiple systems. In time, we are adding all of our design professionals and contractors in e-Builder so that they can submit invoices directly to the district through e-Builder further reducing the time for processing and eliminating the chance of losing or misplacing the invoice. Many projects have multiple contractors or vendors who have a short work duration and may have a single bill at the completion of their work. For invoices related to these types of contractors and vendors, they will be clearly informed where to submit the invoice if it is found to be impractical or unfeasible to provide access to e-Builder for these type of contracts. As a further safeguard to prevent an invoice from being lost or misplaced, an administrative email group is being considered for receipt of these invoices that are not entered directly into e-Builder by the contractor.		Completed
<b>Finding</b>						
<b>Project charges incurred by the General Contractor were not properly documented.</b>						
1.		Review and strengthen the internal controls currently in place to ensure project charges are properly documented.	Division of Operations	The finding was caused in part by transferring the project from Parsons IMPACT® program management system to e-Builder. All projects are now being managed out of e-Builder which provides the safeguards to ensure all change orders and project charges are properly accounted for and documented.		Completed

**INTERNAL AUDIT - Audit of School Social Workers** *Issued December 2020*

<b>Condition A. Guidance and Adherence to the National Association of Social Workers National Standards</b>						
A.1.		Develop written standard of operating procedures for the District's social worker program. The procedures at a minimum should include the following:	Division of Academic Affairs	A comprehensive Operations Manual will be developed and shared with all social workers and principals.		Completed
		The mission and objectives of the social worker program for the District and the performance expectations for adherence to all applicable areas within the NASW's Code of Ethics/NASW's Standards for School Social Work Services (broken down for each section of the standards to provide clarity and transparency of expectations).	Division of Academic Affairs	In accordance with NASW's Code of Ethics/NASW's Standards for School Social Work Services, the comprehensive Operations Manual will include the mission and objectives of the school social work program and will be shared with the district.		Completed
		Administrative expectations – reporting structure, expectations of professionalism within the school environment (principals, parent, and students), work hours, additional responsibilities, extended hours, etc.	Division of Academic Affairs	A comprehensive Operations Manual will be developed. It will include all standard operating procedures including administrative expectations, professionalism, work hours, responsibilities, extended hours, etc.		Completed
		Section for Principals to understand their role within the social worker program as it pertains to adherence with standards, lines of communication, evaluation, and how social workers can be utilized within a school setting as defined by the National Association of School Social Workers.	Division of Academic Affairs	The comprehensive Operations Manual will include all standard operating procedures for leadership monitoring. The manual will be available electronically and shared at a principal's meeting annually.		Completed
		Leadership monitoring expectations to ensure leadership requirements as established by the NASW are followed. These expectations should also be designed to provide transparency to the social worker of the expected outcomes they should be providing as defined in the operating procedures.	Division of Academic Affairs	The comprehensive Operations Manual will include all standard operating procedures and standards as defined by the National Association of School Social Workers (NASW). It will be available electronically and shared with staff.		Completed
A.2.		Develop a yearlong onboarding program specific to social workers. The program should include first year milestones to ensure information provided is consistent and is being internalized by the new hire. This onboarding program should also be aligned with the standard operating procedures.	Division of Academic Affairs	Each social worker will be assigned a mentor upon hire. Additionally, a comprehensive Operations Manual will be provided to each new hire. There will be periodic written and verbal check-ins throughout the year. Quarterly meetings will be held with all new Social workers.		Completed

A.3		Reevaluate the District's evaluation tool for school social workers to ensure the tool is in line with industry standard evaluations for social workers and connected to their yearly outcomes. This should be completed in conjunction with the Division of Human Resources.	Division of Academic Affairs and Division of Human Resources	The Associate Superintendent and Director will collaborate with Human Resources to review the school social worker evaluation tool. Revisions may occur based on the approval of Human Resources and the Superintendent.		Completed
A.4		Evaluate all funding sources utilized by the social work program and establish clear and defined area/agencies to ensure funds are spent in accordance to the goals and objectives established by the standard operating procedures.	Division of Academic Affairs	Review of funding sources and expenditures will occur monthly to ensure compliance with established goals and objectives for the social work program.		Completed
<b>INTERNAL AUDIT - Audit of Jenkins High School - ESPLOST / Initial Review Issued March 2021</b>						
<b>Finding 1.</b>	<b>Construction plans and reports were not maintained on file for the site work contractor as required by the contract and project manual.</b>					
1.		Review trade specific construction contracts and project manuals to ensure they include applicable requirements for these contractors.	Division of Operations	#1. Review contracts currently in use to ensure that requirements for contractor-provided documentation are being met. #2. Going forward, review contract templates to ensure applicability to each project's scope of work. Different levels of reporting and documentation may be required, depending on complexity of project. Work with legal consultant to determine the most expedient way to achieve coordination between contract language and the level of documentation that we deem necessary to properly manage project. Report on findings to Division leadership.	In Progress. #1. No other agreements for Jenkins use a long-form contract. #2. Ongoing for future projects. Discussions with legal have taken place. Considering a change to contract language and creating a separate contract form for projects of limited scope.	December 2021
2.		Ensure adequate documentation is maintained on file to support the site work construction progress.	Division of Operations	Review records to make sure that all existing documents are properly filed in e-Builder. For all documentation required by contract but not provided, prepare note(s) to file stating that we have waived the requirement, due to limited scope of work.		Completed

<b>Finding 2. The documentation maintained on file did not support the amount of the approved change order.</b>						
1		Ensure the change order documentation maintained on file supports the amount that is approved and processed.	Division of Operations	Documentation relating to this change order is currently under review; revisions being made to electronic and hard copy records.		Completed
2		A credit should be issued to the District by the site work contractor for the change order difference of \$304.	Division of Operations	Site work contractor was sent instructions on 2/10/2021 detailing how to remit payment to the District. Awaiting receipt of funds. Update: Check received for \$1,036.		Completed
<b>INTERNAL AUDIT - Audit of Lawn Care Services Issued March 2021</b>						
A.1		Review, identify and correct redundant or conflicting language within the contract to the Contract Administration Plan to ensure clear and concise communication of expectations.	Division of Operations and Board Attorney	In conjunction with the Purchasing Dept. and the Board Attorney ensure that there is no redundant or conflicting language within the contract to the Contract Administration Plan to ensure clear and concise communication of expectations.		Completed
A.2		Develop a stronger monitoring control system of both the vendor and District requirements to the contract to ensure services are meeting all job expectations and that vendor(s) are submitting all information required for invoice payment.	Division of Operations	We have created a standard SCCPSS School Lawn Care Service - Service Document that the Lawn Care Contractors will use and have the school sign-off on each time they provide service to the school. If no one is available at the school the SCCPSS area supervisor will verify the work was performed by signing-off on the document.		Completed
A.3		Develop a process to ensure that minutes are maintained of all applicable meetings between the District and vendor(s).	Division of Operations	A standard quarterly meeting schedule with the District and Lawn Care Vendors have been established whereby we will meet on the first Wednesday of every third month at the SCCPSS Maintenance and Operations Dept. Also, minutes will be maintained from each meeting and filed. A quarterly meeting was held on December 1, 2020 and the next meeting is scheduled for March 3, 2021.		Completed
<b>INTERNAL AUDITS - Continuous Auditing (CA) RISK ASSESSMENT</b>						
<b>INTERNAL AUDIT - Continuous Auditing - Review of Purchasing / Vendor File Maintenance (10-CA-01) Issued February 2011</b>						
10-CA-01-2.	Lack of monitoring controls for conflict of interest can expose the District to a potential misuse of funds.	Develop a monitoring process to ensure outdated/obsolete vendors are no longer open for processing payments and/or are purged from the system to reduce risk.	Division of Finance	Work with Technology to develop an automated process to put obsolete vendors on hold, and a periodic report for the Chief Financial Officer to show any vendors moved from hold to active status.		Completed

**INTERNAL AUDIT - Business Process Reviews (BPR) Various dates (most recent review reported)**

BPR	Butler Elementary School Low Error Rate in Student Activity Funds; High Error Rate in the areas of Purchasing and Accounts Payable and Student Data.	Corrective action recommended for area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In Progress; Follow-up scheduled for Fall SY22.	
BPR	Charles Ellis Montessori Academy (Follow-up) Low Error Rate in Student Data.	Corrective action recommended for area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	Groves High School Low Error Rate in the areas Purchasing / Accounts Payable, Student Activity Funds, Student Data.	Corrective action recommended for area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	Haven Elementary School Low Error Rate in the areas Purchasing / Accounts Payable, Student Activity Funds, Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	Islands High School Low Error Rate in the areas of Purchase Cards and Student Data; High Error Rate in the areas of Purchasing / Accounts Payable and Student Activity Funds.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In Progress; Follow-up scheduled for Fall SY22.	
BPR	New Hampstead High School Proficiency - Purchasing / Accounts Payable and Student Data; Low Error Rate in Student Activity Fund.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	Pulaski Elementary School Proficiency - Student Activity Fund; Low Error Rate in the areas of Purchasing / Accounts Payable, Purchase Cards, and Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	Completed.	
BPR	Savannah Arts Academy Low Error Rate in the areas of Purchasing /Accounts Payable, Student Activity Funds, and Purchase Cards; High Error Rate in Student Data.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In Progress; Follow-up scheduled for Fall SY22.	
BPR	STEM Academy at Barlett Low Error Rate in the areas of Purchasing / Accounts Payable, Student Activity Funds, and Student Data; High Error Rate in Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In Progress; Follow-up scheduled for Fall SY22.	
BPR	West Chatham Middle School Low Error Rate in Student Activity Funds; High Error Rate in the areas of Purchasing / Accounts Payable and Purchase Cards.	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In Progress; Follow-up scheduled for Fall SY22.	
BPR	Woodville Tompkins High School Low Error Rate in the areas of Student Activity Funds and Student Data; High Error Rate in the areas of Purchasing / Accounts Payable and Purchase Cards	Corrective action recommended for each area.	Principal; Exec. Dir.	Principal agreed to implement all recommendations.	In Progress; Follow-up scheduled for Fall SY22.	