

Lake County Office of Education
Governing Board Agenda Item Review
Fiscal Services Department

**Corrective Action Plan for Audit Finding
Of the June 2014 Financial Audit**

ISSUE

Audit Finding #2014-01: After School Education and Safety Program (4000) “Adherence to the program’s early release policy”.

BACKGROUND/PREVIOUS BOARD ACTIVITY

Summary of Audit Requirements- E.C. 41020

School Districts and County Offices

- 1) By April 1st an LEA must contract for an Audit
- 2) By December 15th the certified public accounting agency must file the completed audit with the County Superintendent, the California Department of Education, and the State Controller’s Office

School Districts

- 3) By January 31st the governing board shall review at a public meeting the annual audit exceptions, recommendations, or findings.
- 4) By March 15th, if corrective action was not included in the audit report, it must be provided to County Superintendent.
- 5) By May 15th the County Superintendent shall notify the Superintendent of Public Instruction and State Controller’s Office that all audit exceptions were reviewed by the County Superintendent and all exceptions have been corrected and the district has submitted an acceptable correction plan.

In the spirit of transparency, Lake County Office of Education presents the audit to the governing board, identifies audit findings and provides a corrective action plan at a regularly scheduled public meeting.

DISCUSSION

See corrective action plan.

FISCAL, STAFFING, AND FACILITIES

Not applicable

SUPERINTENDENT RECOMMENDATION

Provided to the Lake County Board of Education as an informational item.

Attachment

Report prepared by Michelle Buell



LAKE COUNTY OFFICE OF EDUCATION

TO TEACH. TO SERVE. TO LEARN.

Brock Falkenberg, Superintendent
1152 South Main Street
Lakeport, CA 95453

CERTIFICATION OF CORRECTIVE ACTION 2013-2014 AUDIT FINDINGS AND RECOMMENDATIONS

District: Lake County Office of Education

Finding Category: 40000 – After School Education and Safety Program

Finding 2014-1

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Describe below specific corrective action used in resolving audit findings:

Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation with supports the specific action taken toward resolving the finding i.e., copies of amended reports, corrective action plans, etc.

Attach all pertinent documentation

No. of attachments for this finding 0

Detail of finding:

Auditors tested daily attendance records for the month of November 2013 for three of the eight ASES program sites overseen by the County Office of Education. The audit found that the County Office of Education may not be accurately reporting the number of pupils served by not adhering to early release policies that have been implemented.

Lake County Office of Education response:

Lake County Office of Education will have training for their Site Supervisors on January 6, 2015 to enforce the early release policy. The training will highlight Site Supervisors' responsibility in accurately reviewing all attendance sheets for their program to ensure our early release policy is being implemented correctly. Each program will address the early release policy with parents at their parent meeting in January.

The Lake County After School Specialist will send a memo to all Site Supervisors on 12/16/2014, explaining this finding and redefining their responsibilities in making sure the early release policy is followed.

In addition, the After School Specialist and the Program Director will review sign-in out sheets when visiting the programs. If the early release policies are not being followed, parents will receive a letter to explain the procedures when signing their child(ren) out of the program early and let them know that they must follow our policy by checking a reason when they pick up their child(ren) early from the program.



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CERTIFICATION OF CORRECTIVE ACTION 2013-2014 AUDIT FINDINGS AND RECOMMENDATIONS

Lake County Office of Education

2013-2014 Certification of Corrective Action is hereby filed by the governing board of the school district.

Clerk/Secretary to the Governing Board

Date of meeting

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

For additional information

Contact: _____

Phone: _____

Please submit the original plus one copy of the Certification of Corrective Action together with each Audit Finding Corrective Action form and corresponding documentation to:

Rebecca Peterson, District Support Services Coordinator