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TO: Audit Committee

DATE: 10/10/18

FROM: Robert D. Magin, Assistant Superintendent for Business and Operations 

RE: External Audit for the Year Ending June 30, 2018

The annual, independent audit report prepared for the Board of Education by Raymond Wager, CPA, and the management letter was provided to the Audit Committee for study. The audit contains statements for the year ending June 30, 2017. The report is a positive one. The recommendations have been addressed as follows:

Prior Year Deficiencies Pending Corrective Action:

Summer School 4408 Program-

The District has shown significant improvement in the review and verification of the costs associated with the Summer School 4408 program with the review and reconciliation of the EFH-670 document issued by SED. During our review of this program and the EFH 670, we noted some minor differences between the expenditures reported on the books and records of the district and what was reported on the EFH-670.

We recommend the Special Education Director continue to review and reconcile this document to ensure that all the eligible costs are claimed and the local portion can more accurately be calculated.

CAP:

The Assistant Superintendent for Instruction and School Improvement (former Director of Special Education) has contacted the District's third party administrator for STAC services. The District will aim to have this reconciled by November 15, 2018.

Current Year Deficiencies in Internal Control:

Fuel Pumps and Usage –

During our examination, we noted that fuel usage is not reconciled to fuel purchases.

We recommend the Administration review this item and implement procedures to reconcile fuel usage to fuel purchases in an effort to improve internal accounting controls.

CAP:

The District currently uses Fuelmaster. This system only allows fuel to be dispensed via a key fob for a vehicle and a driver PIN. The Shared School Business Manager will work with the Transportation

Supervisor to implement procedures that will reconcile fuel usage to fuel purchases. This will be in place by December 31, 2018