

CORRECTIVE ACTION PLAN
INTERNAL AUDIT REPORT ON SYSTEM TO TRACK AND ACCOUNT FOR
CHILDREN
June 30, 2018
AUDIT FIRM – R.S. ABRAMS

Governance and Control Environment

Procedure Performed: We reviewed the District's policies, procedures, forms and practices to determine whether the District adopted the legally required and recommended policies and are following the procedures set forth from the policies pertaining to the STAC processing.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation:
N/A

District Response:
N/A

District In House Summer Program

Procedure Performed: Tested a sample of 8 students out of 43 students attending the District's in house summer program to verify the following:

- *School Age Summer Placement (4408)* STAC 1 form was filed.
- Student information on the STAC form agrees to IEP.
- Costs are calculated accurately.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation:
N/A

District Response:
N/A

Out of District Summer Placements

Procedure Performed: Tested a sample of 4 students out of 12 students attending out of District summer placements to verify the following:

- *School Age Summer Placement (4408)* STAC 1 form was filed.
- Student information on the STAC form agrees to IEP.
- Costs are calculated accurately.
- The student is listed on the attending school's summer school invoice.
- Transportation costs in excess of \$5,500 have appropriate supporting documentation such as the *Explanation/Correction of Student Transportation Costs of \$5,500+* form as required by the STAC and Special Aids Unit.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation:

N/A

District Response:

N/A

10 Month High Cost Public Placements

Procedure Performed: Tested a sample of 3 students out of 19 students classified as high cost public students to verify the following:

- *High Cost- Public (3602.19)* STAC 1 form was filed for the eligible student.
- Student information on STAC 1 form agrees to IEP.
- The student is listed on the attending school's invoice.
- The costs on STAC 1 form agrees to the costs listed on the attending school's invoice.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation:

N/A

District Response:

N/A

10 Month High Cost Private Placements

Procedure Performed: Tested all four students classified as high cost private students to verify the following:

- *Private Excess Cost (4405)* STAC 1 form was filed for the eligible student.
- Student information on STAC 1 form agrees to IEP.
- The student is listed on the attending school's invoice.
- The costs on STAC 1 form agrees to the costs listed on the attending school's invoice.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation:

N/A

District Response:

N/A

Analytical Review

Procedure Performed: Performed a review of the District summer school handicap receivables as of June 30, 2017 to verify the following:

- Old summer school receivables are still collectible.
- The District has a procedure in place to properly monitor the summer school receivables.
- Receipt of payment is properly recorded.

Finding: No exceptions were found as a result of applying these procedures.

Recommendation:

N/A

District Response:

N/A