Business Services

District Office
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St. Francis Area Schools

Corrective Action Plans
Year Ended June 30, 2026

FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

2026-001 Segregation of Duties

Finding Summary

Generally, a system of internal control contemplates a segregation of duties such that no individual has responsibility to execute a transaction, has physical access to the related assets, and has responsibility or authority to record the transaction. Due to turnover and the limited size of Independent School District No. 15's (the District) business office staff, the District has limited segregation of duties in several areas. These areas include cash receipts, cash disbursements, capital asset activities, and journal entries.

Corrective Action Plan

Actions Planned – The District's Business Services Director intends to review policies, procedures, and transaction cycles, and work with the District's financial auditors to review specific weaknesses identified during the annual audit and actions needed to eliminate or mitigate this internal control weakness.

Official Responsible – The Business Services Director, Dawn Duevel.

Planned Completion Date – June 30, 2027.

Disagreement With or Explanation of Finding – There is no disagreement with the finding.

Plan to Monitor – The District's Business Services Director, Dawn Duevel, will make the entire business services department aware of its objective to address this condition and supervise the progress of planned actions during the year.