

Financial Statement Findings

Finding 2023-001:

Cash Reconciliations

Name of Contact Person: Melinda Bass, Business Manager

Corrective Action Plan: The issues with the software conversion have been rectified, for FY 24 CCSD will reconcile the district's bank statements monthly.

Proposed Completion Date: 9/30/23

Finding 2023-002:

Financial Reporting and Year End Close

Name of Contact Person: Melinda Bass, Business Manager

Corrective Action Plan: The issues with the software conversion have been rectified, for FY 24 and CCSD will ensure that all accounting transactions have been accurately reflected in financial statements.

Proposed Completion Date: 9/30/23

Finding 2023-003:

Accounting Software Conversion

Name of Contact Person: Melinda Bass, Business Manager

Corrective Action Plan: The issues with the software conversion have been rectified, for FY 24 CCSD will import beginning account balances in a timely fashion to ensure that accurate financial records are kept and reviewed to prevent and detect material misstatements in a timely fashion.

Proposed Completion Date: 9/30/23

Finding 2023-004:

Lack of Internal Control over Payroll

Name of Contact Person: Melinda Bass, Business Manager

Corrective Action Plan: The district will adhere to our internal control policies to ensure accurate reporting of payroll transactions.

Proposed Completion Date: 9/30/23

Federal Award Findings

Finding 2023-005:

Late Reporting and Noncompliance with Reporting Requirements

Name of Contact Person: Melinda Bass, Business Manager

Corrective Action Plan: The preliminary audit states that each school district must submit an Impact Aid application annually by January 31 at 11:59pm Eastern Time. During Altman, Rogers & Co.'s review of CCSD's FY 24 application, Altman, Rogers & Co. notes a significant deficiency because CCSD's application was not submitted until February 1, 2023.

CCSD discovered there was a discrepancy with the instructions for our FY 24 Impact Aid application between what was provided on the Impact Aid website for Section 7003 Application Instructions and a slide presentation that the U.S. Department of Education developed for Impact Aid Applications. CCSD's Business Manager, Melinda Bass, followed the instructions on the Impact Aid website that stated that Impact Aid applications will be placed in a "Waiting Signature" status and the LEA user will be notified by email that they would have a task waiting. CCSD Business Manager, Melinda Bass, followed these instructions and then unfortunately discovered the discrepancy between the website and slide presentation. CCSD submitted our FY 24 Impact Aid application on time by the January 31 deadline, however, because we were waiting for email confirmation, the application wasn't signed by the January 31 deadline and was signed on February 1.

CCSD disagrees with this item being considered a significant deficiency. Moving forward, CCSD will ensure all Impact Aid applications are submitted and signed by the January 31 deadline.

Proposed Completion Date: 9/30/23