



Corrective Action Plan for June 30, 2019 audit findings

**Identified deficiency per audit:**

The District should prescribe what activities are accounted for through the Student Activities Fund. These activities should involve student management and decision making regarding the use of funds and this should be reflected through student approvals, with the supervision of a faculty advisor or member. Expenses should be supported with proper documentation. Other expenses which may not involve student activities or require decisions by student groups, should be accounted for through other district funds.

**Corrective action plan:**

Administrative team and building head secretaries will be informed concerning the significant internal control deficiencies at meetings in January 2020.

All payments from student body accounts must have proper documentation (purchase authorization documents with all appropriate signatures and invoices that support amount paid).

All payments from student body accounts must have two signatures - Principal and Head Secretary (the District Business Manager may sign in place of the Principal or Head Secretary). Payments to reimburse Principal or Head Secretary must be signed by District Business Manager instead of who the check is being paid to. For EFT/debit card payments, a separate document signed by the previously mentioned individuals is required to be attached to the supporting documents.

Other expenses which may not involve student activities or require decisions by student groups should be accounted for through other district funds unless specifically authorized by the Superintendent or Superintendent's designee in writing. Expenses that are to be ultimately paid for using other District funds should not be processed through student body accounts.

This corrective action plan necessary due to late approval in May 2019 of corrective action plan for the 2018 audit findings.

Approved by the Neah-Kah-Nie School Board this \_\_\_\_\_ day of January, 2020.

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School Board Chair

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Superintendent