



# Three Rivers School District

*Quality Education Runs Deep*

Accounting & Finance  
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## CORRECTIVE ACTION PLAN

January 4, 2019

Cognizant or Oversight Agency for Audit

Three Rivers School District respectfully submits the following corrective action plan for the year ended June 30, 2018.

KDP Certified Public Accountants, LLP  
640 Superior Court  
Medford, OR 97504

The findings from the December 10, 2018 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

### FINDINGS – FEDERAL AWARD PROGRAMS AUDITS

#### U.S. DEPARTMENT OF EDUCATION

Title IA – CFDA #84.010  
2018-001 Allowable Costs – Material Weakness

Title IA – CFDA #84.010  
2017-001 Allowable Costs – Material Weakness

Recommendation: KDP has recommended the District review their process of identifying time charges to federal programs and ensure that all employees, regardless of position, complete accurate required time and effort documentation.

#### Action Taken:

- 1) In the previous year, the Curriculum Department implemented changes to the Personnel Authorization Form so the documents were routed to their department to verify when there had been a change to an employee's work assignment. In addition, time and effort trainings will continue this year with the office managers.
- 2) One area we have realized that does not have a secondary verification are those employees with extra duty contracts. Therefore, we are implementing a process whereby we verify monthly, those employees who receive an extra duty contract and cross-check names with necessary federal paperwork.
- 3) In lieu of templates being sent out that may contain old information, we will send blank templates so the correct assignment information is used.

All corrective action processes have been implemented for the above prior to 1/4/2019.

If the U.S. Department of Education has questions regarding this plan, please call me at 541-862-3111.

Sincerely yours,

Lisa Cross  
Accounting Manager, Three Rivers School District