

## **CERTIFICATION OF CORRECTIVE ACTION 2017-18 AUDIT FINDINGS AND RECOMMENDATIONS**

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\_\_\_\_\_ Meadows Union \_\_\_\_\_ School District

2017-18 Certification of Corrective Action is hereby filed by the governing board of the school district.

_____	01/15/19
Clerk / Secretary of the Governing Board	Date of Meeting

### **2017-18 Certification of Corrective Action:**

**The Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.**

_____	01/15/19
District Superintendent	Date

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For additional information

Contact: \_\_\_\_\_ Daniela Tabarez \_\_\_\_\_ Phone: \_\_\_\_\_ 760-352-7216 \_\_\_\_\_

Submit the original and one copy of the Certification of Corrective Action with each Audit Finding Corrective Action form and corresponding documentation to:

**Imperial County Office of Education  
District Fiscal Advisory Services  
1398 Sperber Road  
El Centro, CA 92243**

Your response must be submitted by **March 15<sup>th</sup>**

## 2017-18 AUDIT FINDING CORRECTIVE ACTION

DISTRICT: Meadows Union School District

FINDING CATEGORY: 40000 State Compliance

FINDING: # 2018-001

PAGE: # 81

**Describe below specific corrective action used in resolving the audit finding:**

Specifically address each individual item with the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding, i.e. copies of amended reports, corrective action plans, etc.

**Attach all pertinent documentation.** No. of attachments for this finding: 2

**Corrective Action Plan:**

Our district will review Free and Reduce Price Meal (FRPM) eligibility application to ensure documentation agrees with what is reported in the free or reduced designation in the 1.18 FRPM/English Learner/Foster Youth-Student List Report

**MEADOWS UNION SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

**FINDING #2018-001 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)**

**Criteria:** Students classified as free or reduced price meal eligible (FRPM) and who are not directly certified on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the determination. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the 2017-18 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**Condition:** One (1) of five (5) students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who were classified as FRPM did not have proper supporting documentation to support their designation.

**Cause:** Incorrect classification of students.

**Effect:** The District is not in compliance with State requirements.

**Context:** Ten (10) of 1,129 (extrapolated to population) (364 in 2015-16, 365 in 2016-17, and 400 in 2017-18) students reported in the District's Unduplicated Pupil Count did not have proper supporting documentation to support their FRPM designation.



MEADOWS UNION SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued  
FOR THE YEAR ENDED JUNE 30, 2018

**FINDING #2018-001 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)**  
**(continued)**

Questioned Cost: \$2,202, as calculated below.

UPP Audit Adjustment					
1	Total Adjusted Enrollment from the UPP exhibit as of P-2				1,461
2	Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2				1,129
3	Audit Adjustment - Number of Enrollment				-
4	Audit Adjustment - Number of Unduplicated Pupil Count				(10)
5	Revised Adjusted Enrollment				1,461
6	Revised Adjusted Unduplicated Pupil Count				1,119
7	UPP calculated as of P-2				0.7728
8	Revised UPP for audit finding				0.7659
9	Charter Schools Only: Determinative School District Concentration Cap				-
10	Revised UPP adjusted for Concentration Cap				0.7659
<b>LCFF Target Supplemental Grant Funding Audit Adjustment</b>		<b>TK/K-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
9	Supplemental and Concentration Grant ADA	208.41	159.25	119.18	-
10	Adjusted Base Grant per ADA	\$ 7,941	\$ 7,301	\$ 7,518	\$ 8,939
11	Target Supplemental Grant Funding calculated as of P-2	\$			573,983
12	Revised Target Supplemental Grant Funding for audit finding	\$			568,859
13	Target Supplemental Grant Funding audit adjustment	\$			(5,124)
<b>LCFF Target Concentration Grant Funding Audit Adjustment</b>					
14	Target Concentration Grant Funding calculated as of P-2	\$			-
15	Revised Target Concentration Grant Funding for audit finding	\$			-
16	Target Concentration Grant Funding audit adjustment	\$			-
<b>Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target</b>					
18	Total Target Supplemental and Concentration audit adjustment	\$			(5,124)
<b>Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded on LCFF Floor and Gap</b>					
19	Statewide Gap Funding Rate as of P-2				0.4296644273
20	Estimated Cost of Unduplicated Pupil Count audit adjustment	\$			(2,202)

**Recommendation:** We recommend that the District ensure that all students listed as FRPM in the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report have proper documentation to support their CALPADS designation.

**Corrective Action Plan:** Our district will review Free and Reduced Price Meal (FRPM) eligibility application to ensure documentation agrees with what is reported the free or reduced designation in the 1.18 – FRPM / English Learner / Foster Youth – Student List report.

## **2017-18 AUDIT FINDING CORRECTIVE ACTION**

DISTRICT: Meadows Union School District

FINDING CATEGORY: 40000 State Compliance

FINDING: # 2018-002

PAGE: # 83

**Describe below specific corrective action used in resolving the audit finding:**

Specifically address each individual item with the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding, i.e. copies of amended reports, corrective action plans, etc.

**Attach all pertinent documentation.** No. of attachments for this finding: 1

Corrective Action Plan:

We will review sign-out sheets and summaries to ensure ASES supporting documentation agrees with the 1st Half Base Attendance Report.



MEADOWS UNION SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued  
FOR THE YEAR ENDED JUNE 30, 2018

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**FINDING #2018-002: AFTER SCHOOL EDUCATION & SAFETY (ASES) PROGRAM (40000)**

**Criteria:** Per Education Code Section 8483.7(a)(1)(A), each school that establishes a program pursuant to this article is subject to semiannual attendance reporting requirements. Amounts reported to the California Department of Education for the semi-annual attendance reports should be supported by written contemporaneous documentation that is accurate and reported in accordance with the related sections of Education Code 8483. As a result, ASES 2017-18 1<sup>st</sup> Half After School Base Attendance Report (covering the period of August to December 2017) was reviewed along with supporting documentation for each school site in order to determine whether the reported number of students served is supported by written records maintained.

**Condition:** Total Pupils Served reported on the ASES 2017-18 1<sup>st</sup> Half After School Base Report Attendance Report did not agree with the support documentation provided. The total pupils served reported on the 1<sup>st</sup> Half After School Base Report totaled 10,069 while the support documentation reported 10,172.

During this testing we also discovered that the sign out sheets for 6 out of 25 students did not agree with the report summaries utilized to complete the ASES 2017-18 1<sup>st</sup> Half After School Base Attendance Report.

**Cause:** Clerical errors due to lack of adequate review process.

**Effect:** Errors were made calculating number of students served. For the attendance report submitted to the CDE for the 1<sup>st</sup> Half: After School Base Attendance Report, the District reported a total number of 10,069 students. The amount reported on the supporting summaries totaled 10,172. The sign out sheet tested resulted in an understatement of pupils served of 6. As a result of our audit procedures, the adjusted amount for the 1<sup>st</sup> Half: After School Base Attendance Report should be increased to a total of 10,178 students served.

**Context:** An understatement of 109 students served for the ASES 2017-18 1<sup>st</sup> Half Base Attendance Report was noted.

**Questioned Costs:** None. The ASES program funding is not affected as long as the pupil participation level is maintained at 85% of the projected attendance or greater. Since the finding noted a net under reporting of 109 student days of attendance, program attendance did not fall below 85% of the projected attendance; therefore, there is no questioned cost.

**Recommendation:** We recommend the District implement a process to accurately calculate the attendance of the After School Education & Safety (ASES) Program for reporting purposed to the California Department of Education.

**Corrective Action Plan:** We will review sign out sheets and summaries to ensure ASES supporting documentation agrees with the 1st Half Base Attendance Report.