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Superintendent of Schools

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**LFUFSD CORRECTIVE ACTION PLAN (CAP) FOR  
FISCAL YEAR AUDIT ENDING JUNE 30, 2022**

*Board Approved December 19, 2022*

**Status of Prior Year's Comments**

**1. Uniform Guidance – Federal Grants Compliance**

Management Letter Comment:

*Current Status: In progress. The District's Board of Education approved the updated Purchasing Policy No. 5413 at its November 2021 meeting. The District has not finalized the Business Office Procedural Manual yet as the District's Business Office is still undergoing staffing changes.*

*We recommend that the District finalize the Procedural Manual for Board review and approval once the personnel and procedural changes are completed.*

District CAP Response:

The District is approaching completion of the business office reorganization of roles and duties for parties involved. A revised business procedural manual shall be completed prior to the end of the school year to guide operations moving forward.

Responsible Party/ies: Superintendent, School Business Assistant

Anticipated completion date: June 30, 2023

## 2. Computer User Permissions

### Management Letter Comment:

*Current Status: We reviewed the nVision user permission reports during the current year's audit and noted similar findings. Subsequent to the fiscal year end, the District made corrections to some of the user permissions.*

*We recommend that the District continue to review user permissions within nVision to ensure the access rights are compatible with the users' job responsibilities.*

### District CAP Response:

The District made a number of user permission changes based on prior comments and the changing roles due to the restructuring of the business office. However, given the size of the business office and available human capital versus the number of tasks associated with operations, there will likely always be an overlap. We work with our accountants and external auditors to mitigate as much risk as possible throughout this process.

Responsible Party/ies: Superintendent, School Business Assistant

Anticipated completion date: June 30, 2023

## 3. Cash Account Balance

### Management Letter Comment:

*Current Status: Corrected. There were no negative cash book balance as of June 30, 2022.*

### District CAP Response:

No response as the recommendation was corrected.

### **Current Year's Comment**

No new recommendations.