

Auditor Recommendations	Action Steps	Progress To Date	Due Date	% Complete	Status	Evidence
1. Financial Condition						
The SAB will closely monitor district's financial condition due to pending reduction in funding and take appropriate actions as necessary.					Implemented	
	1a Develop and manage balanced budget prioritizing and aligning spending based on changes in available funding	<ul style="list-style-type: none"> The district has established a fund balance policy. The district is providing monthly financial reports to the SAB. The district met with a representative of the Deseg Committee as they evaluate programs in anticipation of future program consideration. 	Implemented	100%		<ul style="list-style-type: none"> Budget documents and financial reports Fund Balance Policy Monthly financial report
2. Student Promotion and Retention						
The SAB will comply with the recently adopted retention policy, continue to monitor the district's policies and procedures related to student performance and retention and work toward full compliance with state laws regarding student promotion and retention.					In progress	
	2b Develop plan to be in compliance with district policy and state laws regarding student promotion and retention	<ul style="list-style-type: none"> The district has conducted reading assessments for students grades 1-8 to determine reading levels. Individual Academic Plans have been developed for those students who are not reading at least one level below grade level. The district provided professional development for principals on October 24, 2013. The district has developed and distributed a compliance timeline to adhere to the policy and state laws. 	30-Jun-14	50%		<ul style="list-style-type: none"> Policy 5123 Reading Assessments Individual Academic Plans List of students not progressing (by Jan 3, 2014) Compliance Timeline Documents provided to the schools and highlighted in Compliance Timeline Retention/Promotion information (will be available end of June 2014)

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3. Educational Programs						
3.1 Curriculum Management Audit						
<p>The district will identify all educational activities and programs and implement established policies which require regular reports on the evaluation of programs. All evaluations should be coordinated and maintained in the Accountability Office. The district will update conflicting or out-of-date polices for consistency and accuracy on the district website. The district will develop procedures to include written guidance for the continuation, modification, or termination of programs and require documented corrective action of formal evaluation findings and recommendations.</p>					In progress	
	3.1a Update all policies related to program evaluation, gain SAB approval and post on the website	<ul style="list-style-type: none"> The district has updated the Program Evaluation Policies (P6140, P6180, P2412) to be aligned with MSIPV and will be submitting to the SAB for review in December and approval at the January 15, 2014 board meeting and then posted on the website. 	15-Jan-14	80%		<ul style="list-style-type: none"> Updated and approved policies: P6140, P6180, P2412 (and all subordinate policies) posted on the website (board resolution submitted Dec 19 for approval Jan 15)
	3.1b Review and update list of active programs	<ul style="list-style-type: none"> The district has updated the list of active programs. 	Implemented	100%		<ul style="list-style-type: none"> List of active programs
	3.1c Develop procedures to include written guidance for the continuation, modification, or termination of programs and require documented corrective action of formal evaluation findings and recommendations	<ul style="list-style-type: none"> The district has amended the District Evaluation Procedural Plan per MSIPV and will be submitting to the SAB for review in December and approval at the January 15, 2014 board meeting. 	15-Jan-14	80%		<ul style="list-style-type: none"> Updated Procedures (board resolution submitted Dec 19 for approval Jan 15)
	3.1d Evaluate programs and keep evaluations in centralized location	<ul style="list-style-type: none"> The district will evaluate programs per policy and the Evaluation Procedural Plan and keep evaluations in the Accountability Office. 	30-Sep-14	0%		<ul style="list-style-type: none"> Files with all program evaluations
3.2 Accountability Plan						
<p>Ensure procedures are in place to accurately update the Accountability Plan in a timely manner, and ensure adequate documentation of completion of actions steps is received and verified.</p>					In progress	
	3.2a Develop Comprehensive School Improvement Plan	<ul style="list-style-type: none"> An initial draft of the new Comprehensive School Improvement Plan has been developed. A meeting will be held with stakeholders to review and provide input in December 2013 prior to being submitted to the SAB for their review and approval. 	5-Feb-14	70%		<ul style="list-style-type: none"> Comprehensive District Improvement Plan (CDIP) (currently in draft form)
	3.2b Develop procedures to ensure adequate documentation of action steps is received and verified	<ul style="list-style-type: none"> Procedures to ensure documentation will be developed once plan is finalized. 	5-Feb-14	0%		<ul style="list-style-type: none"> Documentation procedures for CSIP (to be completed by Feb 5)

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4. Missouri Assessment Program Testing						
4.1 Quality Assurance Monitors						
The district will ensure monitoring provided for MAP testing is adequately documented and follow-up is performed to ensure all monitoring forms are submitted in a timely manner.					In progress	
	4.1a Ensure all monitoring forms are submitted in a timely manner	<ul style="list-style-type: none"> The district will monitor and ensure all forms are submitted in a timely manner. 	30-Jun-14	0%		<ul style="list-style-type: none"> Forms Submitted (following testing this Spring)
4.2 Analysis of Test Results						
The district will adopt a formal proactive process to annually identify and investigate unusual testing occurrences.					Partially Implemented	
	4.2a Investigate what other districts are doing regarding investigating unusual test occurrences and inform DESE	<ul style="list-style-type: none"> The district sent a survey to SLARA (St. Louis Assessment Resource Association) and has received responses from 47 individuals (from 30 districts). Most districts review test results and drill down after results are received. No districts reported a method for conducting investigations. The district will put a proactive process in place to identify and review unusual testing occurrences as done by other districts in Missouri. 	31-Aug-14	50%		<ul style="list-style-type: none"> Survey of other districts Detailed review of results to be used for instructional planning (when results are received next summer)
5. Purchasing Policies and Procedures						
5.1 Procurement procedures						
The district will ensure bids and proposals are periodically solicited for goods and services, and sole source procurements are adequately documented as required by district policy.					In progress	
	5.1a Update Purchasing Procedures to ensure that bids are periodically solicited for goods and services and sole source procurements are adequately documented	<ul style="list-style-type: none"> The district is in the process of updating the purchasing procedures to ensure that bids are periodically solicited for goods and services and sole source procurements are adequately documented. 	19-Dec-13	90%		<ul style="list-style-type: none"> Updated Purchasing Procedures (when completed)
	5.1b Monitor to ensure compliance with updated policies	<ul style="list-style-type: none"> The district is developing a contract database to identify appropriate term/duration of all contracts and will use to monitor RFP/bid process The district is in the process of developing a training schedule for 801 staff and principals on existing policies and updated procedures and will then train employees. 	15-Jan-14	40%		<ul style="list-style-type: none"> Contract database (when completed) Training schedule, attendance forms and training materials (when completed) Board resolutions, contract files and sole source documentation

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5.2 Bidding procedures and evaluations						
The district will implement improved bidding procedures, and ensure adequate documentation is maintained to support procurement decisions.					In progress	
	5.2a Advertise select bid opportunities as necessary to broaden competition	<ul style="list-style-type: none"> The district will advertise opportunities in local newspaper on weekly basis. 	Implemented	100%		<ul style="list-style-type: none"> Advertisements
	5.2b Update Purchasing Procedures to ensure that bids procedures are clearly defined	<ul style="list-style-type: none"> The district is in the process of updating the purchasing procedures to ensure that bids procedures are clearly defined. 	19-Dec-13	90%		<ul style="list-style-type: none"> Updated Purchasing Procedures (when completed)
	5.2c Monitor to ensure adequate documentation is maintained to support procurement decisions	<ul style="list-style-type: none"> The district is in the process of developing a training schedule for Central Office staff and principals on existing policies and updated procedures and will then train employees. 	15-Jan-14	10%		<ul style="list-style-type: none"> Training schedule, attendance forms and training materials (when completed) Bid documentation
6. Contracts and Disbursements						
6.1 Legal Services						
The district will perform a cost analysis for legal services and consider appropriate action as necessary.					Implemented	
	6.1a Perform cost analysis for legal services.	<ul style="list-style-type: none"> The cost analysis for legal services has been completed. 	Implemented	100%		<ul style="list-style-type: none"> Cost Analysis Study
6.2 Contract Payments						
The district will enter into timely written agreements and contract amendments prior to commencement of services.					In progress	
	6.2a Update Purchasing Procedures to include language that ensures contracts and contract amendments are entered in a timely manner and prior to commencement of services.	<ul style="list-style-type: none"> The district is in the process of updating the purchasing procedures to include language that ensures contracts and contract amendments are entered in a timely manner and prior to commencement of services. 	19-Dec-13	90%		<ul style="list-style-type: none"> Updated Purchasing Procedures (when completed)
	6.2b Monitor to ensure compliance with updated policies	<ul style="list-style-type: none"> The district is developing a contract database to identify appropriate term/duration of all contracts and will use to monitor RFP/bid process The district is in the process of developing a training schedule for Central Office staff and principals on existing policies and updated procedures and will then train employees. 	15-Jan-14	40%		<ul style="list-style-type: none"> Contract database (when completed) Training schedule, attendance forms and training materials (when completed) Contract files and board resolutions

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6.3 Monitoring of Vendor Performance						
The district will enter into detailed written agreements defining the services to be provided and the benefits to be received. In addition, the SAB will ensure contracts are monitored for compliance and vendor performance is adequately documented.					In progress	
	6.3a Update Purchasing and Contract Procedures to ensure that services and benefits are well defined in written agreements and that vendor performance is documented	<ul style="list-style-type: none"> The district has updated the purchasing and contract procedures to ensure that services and benefits are well defined in written agreements and that vendor performance is documented. 	19-Dec-13	90%		<ul style="list-style-type: none"> Update Purchasing and Contract Procedures
	6.3b Monitor to ensure compliance with updated policies	<ul style="list-style-type: none"> The district is in the process of developing a training schedule for Central Office staff and principals on existing policies and updated procedures and will then train employees. 	15-Jan-14	10%		<ul style="list-style-type: none"> Training schedule, attendance forms and training materials (when completed) Contract files Vendor performance documentation
6.4 Contracts with Former Employees						
The district will follow IRS guidelines when hiring employees					Implemented	
	6.4a The district will follow the IRS guidelines when hiring employees	<ul style="list-style-type: none"> The IRS issues have been addressed with regard to hiring employees. 	Implemented	100%		<ul style="list-style-type: none"> Employee records Vendor contracts
6.5 Vehicle Allowances						
The district will follow IRS guidelines when paying vehicle allowances. In addition, the SAB should review all vehicle allowances and set the allowances to reasonably reflect actual expenses incurred.					Implemented	
	6.5a The district will follow the IRS guidelines when paying vehicle allowances and all allowances will be reviewed by the SAB	<ul style="list-style-type: none"> The IRS issues have been addressed with regard to vehicle allowances. 	Implemented	100%		<ul style="list-style-type: none"> Accounting records
7. Closed Session and Committee Meeting Minutes						
7.1 Closed Session Minutes						
The district will ensure all closed session votes and the related actions are publicly disclosed as and when required, and items discussed in closed meetings are allowable topics under the Sunshine Law.					Implemented	
	7.1a The district will ensure all closed session votes and related actions are publicly disclosed when required and that items discussed in closed meetings are allowable under the Sunshine Law	<ul style="list-style-type: none"> The district is compliance with the Sunshine Laws regarding closed session meetings. 	Implemented	100%		<ul style="list-style-type: none"> Meeting postings and minutes on SLPS website

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7.2 Committee Meeting Minutes						
The district will ensure minutes are prepared and approved in a timely manner and maintained for all applicable committee meetings in accordance with the Sunshine Law.					Implemented	
	7.2a The district will ensure all minutes are prepared in a timely manner and maintained for all applicable committee meetings in accordance with the Sunshine Law	<ul style="list-style-type: none"> The district is compliance with the Sunshine Laws regarding board committee meetings. 	Implemented	100%		<ul style="list-style-type: none"> Meeting postings and minutes on SLPS website
8. Henry Elementary Follow-up						
The SAB will continue to review attendance data and update, correct, and approve the data submitted to DESE for Henry Elementary as appropriate. The Board will ensure the audit trail log is reviewed periodically and applicable changes to attendance are investigated.					In progress	
	8a Contact DESE to get their guidance on how to address past attendance data issues at Henry Elementary	<ul style="list-style-type: none"> Per DESE's recommendation, the district is quantifying the cost related to attendance discrepancies at Henry and will reimburse the State of Missouri for that cost. 	31-Mar-14	25%		<ul style="list-style-type: none"> DESE attendance data and payment (when completed)
	8b Establish process and timing for periodic reviews and updates to SAB as determined by the internal auditor	<ul style="list-style-type: none"> A feature has been added to the Student Information System that logs when an attendance file is updated, modified, and/or adjusted. The district has formed an Attendance Committee and is reviewing attendance for every school on a weekly basis, identifying and examining major fluctuations and taking any corrective action. The district is in the process of hiring an internal auditor to perform periodic audit of attendance records. 	30-Apr-14	40%		<ul style="list-style-type: none"> Internal audit plan (to be developed) Weekly attendance reports Attendance data in SIS
9. Audit Functions						
9.1 Annual Independent Audits						
The district will ensure that corrective plans for audit findings are implemented in a timely manner.					In progress	
	9a Develop comprehensive monthly financial reports	<ul style="list-style-type: none"> The district has developed new monthly financial reports and began distributing them in November 2013. 	Implemented	100%		<ul style="list-style-type: none"> Monthly financial reports
	9b Improve the timeliness of updates to Fixed Assets	<ul style="list-style-type: none"> The district has prepared fixed asset schedules for Interim period. 	31-Dec-13	60%		<ul style="list-style-type: none"> Fixed Asset Schedules 2012-13 Compliance Report (when completed)
	9c Evaluate and make recommendation for systems improvements with focus on functionality that will address key audit findings	<ul style="list-style-type: none"> An analysis and RFP process has been conducted for the district's Finance, HR and Payroll system and a recommendation is currently under review. 	15-Jan-14	80%		<ul style="list-style-type: none"> Board resolution and proposal RFP and bid documentation CIBER SAP Assessment

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9.2 Internal Audit						
The district will consider hiring an internal auditor to conduct audits of district operations and activities and who reports directly to the Board.					In progress	
	9b Determine scope of position, post job description and hire internal auditor	<ul style="list-style-type: none"> The Internal Auditor position has been posted on the district website and applications are being received. 	3-Feb-14	20%		<ul style="list-style-type: none"> Job posting Individual is hired (when hired)