

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 03/24/10

Request For Placement on Board Agenda:

AGENDA TOPIC: 2008-09 Audit – Audit Findings

PRESENTER: Betty Skala, Director of Business Services

Background Information:

EC 41020 requires us to submit to County Office our signed Certification of Corrective Action which has been certified by the Board of Trustees at a regularly scheduled meeting.

Attached you will find the letter from GCOE requesting our certification and appropriate supporting documentation addressing our two audit findings contained in the 2008-09 audit.

Finding 09-1 – Site principal to review the monthly student body bank reconciliation and sum of the student groups and initial both documents each month.

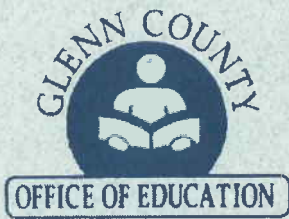
Response: all site principals have been notified to sign both bank reconciliation and sum of the student groups and initial both documents each month.

Finding 09-2 – Any teacher assigned to teach a class in which more than 20 percent of the pupils are English learners must be authorized to instruct limited- English- proficient pupils.

Response: Require all teachers to be CLAD certified and ensure that those that are not, do not have a class with 20% or more students that are English Learners.

Recommendations:

Authorize the Superintendent to sign the 2008-09 audit finding(s) corrective action and submit to Glenn County Office of Education as required by EC 41020.



Arturo Barrera
Superintendent

Board of Education

Judith Holzapfel
Orland Area

Catherine Hanes
Elk Creek Area

Eugene Massa
Willows Area

James Mason
Princeton Area

Gail Zimmerman
Hamilton Area

Programs

Administrative Services
Adult Education
Business Services
Child & Family Services
Curriculum & Instruction
Facilities
Human Resources
Regional Occupational Programs
Senior Nutrition
Student Services
Technology
William Finch Charter School

Glenn County Office of Education

Willows Office
311 S. Villa Avenue
Willows, CA 95988
530-934-6575
Fax 530-934-6576

Glenn County Learning

Center-North
P.O. Box 817
607 E. Tehama St.
Orland, CA 95963
530-865-1683
Fax 530-865-1688

Glenn County Learning

Center-South
451 S. Villa Avenue
Willows, CA 95988
530-934-6320
Fax 530-934-6325

Glenn County Office of Education

Orland Office
P.O. Box 817
676 E. Walker Street
Orland, CA 95963
530-865-1267
Fax 530-865-1276


RECEIVED

MAR 22 2010

**WILLOWS UNIFIED
SCHOOL DISTRICT**

Date: March 18, 2010

To: Willows Unified School District
Dr. Steven Olmos, Superintendent

From: Glenn County Office of Education
Randy Jones, Assistant Superintendent Business Services 

Re: Certification of Corrective Action – 2008-09 Audit Findings

Attached are copies of your 2008-09 audit findings that require Certification of Corrective Action. The district must submit to the County Office their signed Certification of Corrective Action, which has been certified by the Board of Trustees at a regularly scheduled meeting. (Ref. EC 41020).

Please return the completed Certification and the Corrective Action(s) to the County Office no later than May 3, 2010. Also include any reports, which are part of the plan of correction. These can include payroll timesheets, bank statements, records of meetings, etc.

If you have any questions, or if I can be of any help, please call me.
Thank you.

Cc: District Business Manager

2008-09 AUDIT FINDING(S) CORRECTIVE ACTION

DISTRICT: Willows Unified School District

FINDING CATEGORY: Internal Control
Student Body Willows Intermediate School
Significant Deficiency

FINDING(S): 30000 (09-1)

Describe below specific corrective action used in resolving each audit finding:
(Specifically address each individual item within 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, written procedures, agendas and staff in-services, etc. **Attach all pertinent documentation.**

Superintendent

Date

2008-09 AUDIT FINDING(S) CORRECTIVE ACTION

DISTRICT: Willows Unified School District

FINDING CATEGORY: State Awards Audit
Teacher Misassignments Murdock Elementary School
Significant Deficiency

FINDING(S): 71000 (09-2)

Describe below specific corrective action used in resolving each audit finding:
(Specifically address each individual item within 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, written procedures, agendas and staff in-services, etc. **Attach all pertinent documentation.**

Superintendent

Date

**SECTION II FINDINGS
FINANCIAL STATEMENTS AUDIT**

INTERNAL CONTROL (Student Body – Willows Intermediate School)

30000 (09-1)

Significant Deficiency

Condition

The monthly student body bank reconciliation and sum of the student groups is not reviewed by the site principal.

Criteria

Internal controls should be in place to require the site principal to review the monthly student body bank reconciliation and sum of the student groups. This monthly review should be evidenced by the site principal's initials on the monthly student body bank reconciliation and sum of the student groups.

Effect

Without strengthening internal controls, student body assets may not be properly safeguarded.

Recommendation

The site principal should review the the monthly student body bank reconciliation and sum of the student groups. This monthly review should be evidenced by the site principal's initials on the monthly student body bank reconciliation and sum of the student groups.

Response

The District's administration will adopt procedures during 2009-10 to comply with the recommendation.

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**
June 30, 2009

*Willows Unified
School District*

**SECTION III FINDINGS
FEDERAL AWARDS AUDIT**

None.

**SECTION IV FINDINGS
STATE AWARDS AUDIT**

TEACHER MISASSIGNMENTS (Murdock Elementary School)
71000 (09-2)

Significant Deficiency

Condition

A teacher that was assigned to teach a class, in which more than 20 percent of the pupils were English learners, was not authorized to instruct limited-English-proficient pupils pursuant to the provisions of *California Education Code* Sections 44253.3, 44253.4, or 44253.10.

Criteria

Any teacher assigned to teach a class in which more than 20 percent of the pupils were English learners must be authorized to instruct limited-English-proficient pupils pursuant to the provisions of *California Education Code* Sections 44253.3, 44253.4, or 44253.10.

Effect

The District had one teacher that was not authorized to instruct limited-English-proficient pupils pursuant to the provisions of *California Education Code* Sections 44253.3, 44253.4, or 44253.10.

Recommendation

The District should implement procedures to ensure that teachers assigned to teach classes in which more than 20 percent of the pupils are English learners are properly authorized under the provisions of *California Education Code* Sections 44253.3, 44253.4, or 44253.10.

Response

The District's administration will adopt procedures during 2009-10 to comply with the recommendation.