

TO: Judy Tenorio, Area 4 Superintendent

FROM: Stephen Carr, Director, Office of Internal Audit *WSC*

DATE: January 31, 2014

RE: Madison High School Follow-Up of 2011 ASB Audit Recommendation

Our office performed a follow-up audit of the Madison High School ASB audit report issued on June 28, 2011 for the period July 1, 2010 to April 30, 2011. Enclosed are copies of the audit report.

The site administrator has satisfied the audit recommendations and is in compliance with district requirements.

If you have any questions concerning the information in this report, please call me at 725-5696.

c: Members, Board of Education
C. Marten
S. Monreal
A. Donovan

email: BOE, Audit Committee
C. Marten
S. Monreal
M. Hudson

Follow-Up of 2011 Audit Recommendations

MADISON HIGH SCHOOL Associated Student Body

January 22, 2014

Introduction

The Office of Internal Audit performed a follow-up audit of the Madison High School Associated Student Body (ASB) audit report issued on June 28, 2011 for the period July 1, 2010 through April 30, 2011. The purpose of performing an audit follow-up review is to determine the status of corrective actions and to provide assurance that all recommendations previously made have been adequately implemented.

Staff members responsible for the implementation of recommendations were interviewed to determine the status of corrective actions. Where appropriate, we conducted audit testing to assess the level of compliance with a recommendation's status and the controls in place.

Student body funds are funds that have been earned or received by the students as a group. These funds are held in the name of the student body organization for the benefit of the student body as a whole. The Superintendent shall have the responsibility and authority to implement all policies and regulations pertaining to the supervision and administration of student activity funds in accordance with established policies and regulations of the Board of Education. The Principal, as trustee, is directly responsible for the conduct of student financial activities. The ASB Advisor, under the Principal's direction is responsible for all student activities, clubs, fund-raisers and specific additional duties outlined in district procedures. The Financial Clerk, under the Principal's direction and supervision, is responsible for all handling of cash in connections with these activities.

The Madison High School ASB checking and other asset accounts as of January 22, 2014, had a balance of \$129,435.64. The ASB General Fund constitutes a balance of \$26,378.25 of this total. Approximately \$112,236.00 was deposited and \$69,960.00 was withdrawn between July 1, 2013 and January 22, 2014, through the Madison High School ASB accounts.

The enrollment as of December 20, 2013 was 1,194 students.

Objectives of this Follow-up Audit

The audit objective of this follow-up review was to determine whether corrective actions had been taken to address the findings and implement the recommendations made in the June 28, 2011 report and to provide reasonable assurance that management action plans were completed as recommended.

Audit Scope

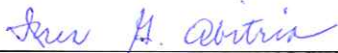
We performed the audit from July 1, 2011 to June 30, 2013. This follow-up audit process applies only to findings and recommendations addressed in the audit of the Madison High School ASB dated June 28, 2011.

Conclusion

The follow-up review found that prior to the current audit corrective actions had been taken on 22 of the 29 recommendations in the original report. There has been considerable progress in addressing the issues through implementation of corrective actions.

The audit concludes that, of the twenty nine recommendations made, twenty two were fully implemented prior to the commencement of this follow-up audit and are closed. Seven are in the process of being implemented. Based on the current status of the remaining seven recommendations, Madison administration has satisfied the audit recommendations and is in compliance with district requirements. Audit commends the site for staff and administration's effort.

We appreciate the courtesies and cooperation extended to us during the audit.



Ines G. Abitria
Operations Auditor



W. Stephen Carr
Director of Office of Internal Audit