

Progress Update on Forensic Accounting Report Recommendations – Lisa LeBlanc

The progress update to the Board of Education regarding the implementation of the 112 recommendations was on the November 15, 2017 agenda. As a result of the late hour on November 15, 2017, the item was not discussed. Due to the anticipated number of items on the December 6th board meeting, we are waiting until February to provide an update to the Board, which is the next regularly scheduled progress report. Therefore, I am providing a summary of the report which was going to be presented to the Board on November 15th in the form of this Friday Memo. Attached to the November 15, 2017 agenda were the following documents that can still be located on agenda-on-line:

1. Implementation Plan Update PPT Presentation that provides the background on the audit, an update on the number of recommendations implemented (70 out of 112), an update on the internal auditor's review, and information relating to the budget and contract recommendations that have been implemented. The internal auditor has been reviewing the implemented recommendations and is assisting staff to identify back-up documentation to comply with audit procedures and evidence of implementation. The budget and contract recommendations that were implemented focused on the development of written procedures.
2. Phase II Forensic Accounting Investigation Report Implementation Plan (Executive Summary). This document has been provided to the Board previously.
3. Matrix of Recommendations showing the current status of each recommendation. In addition to being on agenda-on-line, the matrix was printed out and provided to the Board on November 15th.
4. Backup documentation to the contracts update that includes a Workflow for Proposal Approval Checklist for Construction Services. The flowchart identifies the procedures, forms and educational resources utilized in the bond program for 12 recommendations. Please note that the flowchart, along with the forms and resources, were discussed fully at the Facilities Subcommittee on November 15, 2017.
5. Backup documentation for the contracts update that includes the Forms and Resources as explained above.

Please let me know if you need any of the above referenced documents or cannot locate them as referenced. The next progress updates will be provided to the Facilities Subcommittee in January, 2018, and to the Board of Education in February, 2018.