

- Student Learning and Achievement
- Health and Safety of Students and Schools
- Credibility and Communication
- Fiscal Solvency, Accountability and Integrity

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: 2021-22 Measures A&D Financial & Performance Audit Report

DATE: April 20, 2023

PERSON(S) RESPONSIBLE: Joshua Jorn, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and accept the 2021-2022 Measures A & D Financial & Performance Audit reports as presented.

BACKGROUND:

Under state law, each public school district is required to have an annual audit performed by an independent audit firm. Results of the audit are presented to the Board for acceptance and submittal to the County Office of Education and the California State Controller Office for review.

INFORMATION:

The District's audit was performed by Eide Bailly LLP. Electronic copies have been distributed to the Board members and are available to the public upon request, or the report can be viewed on the District website. A representative from the audit firm will present the 2021-2022 final audit at the Board meeting.

Attached is the report and below is the outline of any material findings:

1. Bidding Procedures Material Weakness (pages 13-15)

300000 - Bidding Procedures: During the audit it was determined that Pacific Grove Unified School District could not locate documentation to substantiate compliance with regulations governing contracts awarded by Districts.

Cause

The District has experienced numerous staff turnover in several key positions. The original staff responsible for bidding of the contract were not employed at the District at the time of the audit. As a result, the necessary bidding documents could not be located by the staff present at the time of the audit.

Recommendation

The District should implement procedures to ensure that bidding documents are filed in a place that is clearly identified so in the event of possible turnover, the documents could still be located by staff.

Corrective Action Plan and Views of Responsible Officials

1. Invitation for Bids/Request for Proposal solicitation document.
2. Solicitation responses from all respondents.
3. All response evaluations and rationale for resulting in the award.

The documents above, along with all other documents involved with our solicitations above bid threshold, will be kept electronically on the District's network google drive, and in hard-copy form in the Business office.

FISCAL IMPACT:

None