

# JCPS Final Corrective Action Plan

Area	Need Process	KDE Recommendation & JCPS Action	Person Responsible	Start Date	End Date	Review Cycle	Status	Oct 2018 Progress Notes
Financial		<b>A. KDE recommends that the board members consider any and all additional revenue sources (e.g., nickel equivalent tax, utility tax) to address critical facility needs.</b>	Hardin					
Financial		A1. Facilitate an organization session for board members using KSBA training on revenue sources	Dennes	10/01/18	10/01/20	Annually		
Financial		A2. Train board members on revenue sources	Hardin	10/01/18	10/01/20	Annually		
Financial		A3. On-board new board member during orientation on revenue sources	Hardin	10/01/18	10/01/20	Annually		
Financial		A4. Organize ways in which board members can explore funding opportunities from peer districts and national organizations	Dennes	10/01/18	10/01/20	Annually		
Financial		A5. Conduct work sessions providing overview to determine if additional revenue sources need to be explored	Hardin	10/01/18	10/01/20	Annually		
Financial		A6. Report board member training hours	Dennes	10/01/18	10/01/20	Semi-annually		
Financial		A7. Host public meetings on a variety of finance topics (e.g., Finance Advisory Committee, Local Planning Committee, Community Forums)	Dennes	10/01/18	10/01/20	Semi-annually		
Financial		<b>B. KDE recommends board member training regarding the use of restricted district funds for the acquisition and holding of vacant real property.</b>	Hardin					
Financial		B1. Facilitate an organization session for board members using KSBA training on use of restricted district funds	Dennes	10/01/18	10/01/20	Annually		
Financial		B2. On-board new board member during orientation on use of restricted district funds	Hardin	10/01/18	10/01/20	Annually		
Financial		B3. Report board member training hours	Dennes	10/01/18	10/01/20	Semi-annually		
Financial		B4 Conduct work sessions providing overview on use of restricted district funds	Hardin	10/01/18	10/01/20	Annually		

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Financial		C.As required by board Policy 04.3111, KDE recommends that the board receives and approves a listing of invoices on the "Orders of the Treasurer Report" at monthly Board meetings.	Hardin					
Financial	Y	C1. Develop and implement a process to ensure that the "Orders of the Treasurer Report" on every regular board agenda	Hardin	10/01/18	10/01/20	Monthly		
Financial		D.KDE recommends that the district develop a process that ensures all Principals allow the SBDM council members to assist with setting the budget priorities and ensure that all council members receive the monthly financial reports for all school funds.	Marshall					
Financial		D1. Develop written procedures for SBDM Handbook	Stenton	10/01/18	10/01/20	Annually		
Financial		D2. Develop and implement training for SBDM members on setting budget priorities and review of monthly financials	Stenton	10/01/18	10/01/20	Annually		
Financial		D3. Monitor SBDM agendas and minutes for review of financials	Stenton	10/01/18	10/01/20	Monthly		
Financial		D4. Share results of monitoring process with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial		E. KDE recommends that the board review and approve long-term cell tower rental contracts, to avoid the contracts lapsing and rentals continuing without Board approval and appropriate corporation signatures.	Hardin					
Financial	Y	E1. Develop a system to monitor cell tower rental contracts	Hardin	10/01/18	10/01/20	Monthly		
Financial		E2. Monitor contracts to avoid contract lapsing and rentals continuing without Board approval	Hardin	10/01/18	10/01/20	Monthly		

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Financial		<b>F.KDE recommends that the Payroll Department create a process to confirm that the amount on the bank file as transmitted to and received by the bank matches the total of the payroll at the district end.</b>	Hardin					
Financial	Y	F1. Develop, implement, and monitor the two-level approval process to submit the payroll to the bank	Hardin	10/01/18	10/01/20	Monthly		
Financial	Y	F2. Develop, implement, and monitor a system to receive the bank email that confirms distribution of the funds	Hardin	10/01/18	10/01/20	Monthly		
Financial		F3. Confirm the direct deposit amount withdrawn from the bank account matches the payroll posting to the general ledger	Hardin	10/01/18	10/01/20	Monthly		
Financial		<b>G. Based upon the review of the expenditures within federal grants, KDE recommends the district perform a more in-depth review of the district's grants to ensure more equitable allocations to schools.</b>	Hardin					
Financial	Y	G1. Review and refine the grant allocation process to ensure equitable allocations to schools	Hardin	10/01/18	10/01/20	Annually		
Financial	Y	G2. Develop and implement communication plan to share allocation process with schools	Hardin	10/01/18	10/01/20	Annually		
Financial		<b>H. According to fiscal management staff, many schools do not fully expend their state grant awards; therefore, the funds revert to district-wide control. KDE recommends that the district establish a process to provide more thorough training and periodic reminders to Principals regarding their remaining available funds from all sources.</b>	Hardin					

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Financial		H1. Analyze state grant awards to identify schools who need additional support in monitoring their expenditures	Hardin	10/01/18	10/01/20	Annually		
Financial	Y	H2. Establish and implement a process for more thorough training on state grant awards and timelines	Hardin	10/01/18	10/01/20	Annually		
Financial	?	H3. Develop, implement, monitor, and communicate state grant balances to schools and Assistant Superintendents	Hardin	10/01/18	10/01/20	Monthly		
Financial		H4. Share results of monitoring process with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial		<b>I. KDE recommends that the CAE investigate the presence of grant funds in school activity accounts.</b>	Hardin					
Financial	y	I1. Develop, implement, and monitor a process to investigate the presence of grant funds in school activity accounts	Hardin	10/01/18	10/01/20	Monthly		
Financial		I2. Report findings to CFO, Assistant Superintendents, Principals, and bookkeepers	Hardin	10/01/18	10/01/20	Monthly		
Financial		I3. Provide individual support/training for schools as needed based on findings	Hardin	10/01/18	10/01/20	Monthly		
Financial		I4. Share results of monitoring process with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial		<b>J. KDE recommends that the district separates the pupil attendance and Redbook training functions from the internal auditing function, utilizing different individuals to maintain proper segregation of duties.</b>	Hardin					
Financial		J1. Explore and implement process to separate attendance and Redbook training from internal audit functions	Hardin	10/01/18	01/01/19	Single Action		

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Financial	y	J2. Develop, implement and monitor process to ensure school staff (including Principals) are trained on Redbook and attendance responsibilities	Hardin	10/01/18	10/01/20	Annually		
Financial		J3. Provide individual support and training for schools based on audit findings	Hardin	10/01/18	10/01/20	Monthly		
Financial		J4. Share results of monitoring process with Assistant Superintendents and reflect in evaluations of principals	Horton	10/01/18	10/01/20	Monthly		
Financial	y	J5. Develop a quality control process to ensure job descriptions incorporate the training and compliance requirements	Adams	10/01/18	10/01/20	Annually		
Financial		<b>K. KDE recommends a process be established to review all outstanding checks past six months from the month of issue and addressed as appropriate.</b>	Hardin					
Financial	y	K1. Develop, implement, and monitor a due diligence process for uncashed stale dated checks	Hardin	10/01/18	10/01/20	Monthly		
Financial		K2. Share results of monitoring process with the CFO and reflect in evaluation of the Director of Accounting	Hardin	10/01/18	10/01/20	Monthly		
Financial		<b>L. A business continuity plan for Financial Management should be developed in the event the VanHoose building becomes unusable.</b>	Dennes					
Financial		L1. Research other large districts and large corporations for best practices regarding business continuity plans	Dennes	10/01/18	01/01/19	Single Action		
Financial		L2. Write a formal business continuity plan for the district for critical operations (e.g., finance, operations, nutrition services, personnel management)	Dennes	01/01/19	03/01/19	Single Action		

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Financial	y	L3. Establish and implement a review process for the business continuity plan.	Dennes	03/01/19	10/01/20	Annually		
Financial - School		<b>A. As evidenced by information gathered during school level interviews, communication is lacking from Central Office to school level personnel. Most Principals expressed the disadvantages of having Area Assistant Superintendents with 25 schools under each one. Communication is an area of much needed improvement. Transparency is a vital key to success and this is not observed in the JCPS network.</b>	Horton					
Financial - School	y	A1. Develop, implement, and monitor a communication protocol including responsibility matrix and frequency in regards to each financial-school CAP action	Horton	10/01/18	10/01/20	Monthly		
Financial - School		<b>B. It is recommended that all schools utilize one bank account for school activity funds. If a school changes banks, any outstanding checks should be voided, written off in the EPES system, and reissued under the new account if the recipient is known. Accounts that aren't being utilized, should not remain open for extended amounts of time.</b>	Hardin					
Financial - School	y	B1. Develop, implement, and monitor strict timelines and procedures for closing bank accounts	Hardin, Renn	10/01/18	10/01/20	Monthly		
Financial - School	y	B2. Develop, implement, and monitor a process to void outstanding checks issued in the old bank account	Hardin, Renn	10/01/18	10/01/20	Monthly		
Financial - School		B3. Train and communicate to all bookkeepers, school secretaries, and Principals the requirement for a single bank account	Hardin, Renn	10/01/18	10/01/20	Annually		

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Financial - School		B4. Share results of monitoring process of school level bank account closing procedures with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial - School		<b>C. To maintain accurate records of expenditures and authorization of expenditures, KDE recommends credit cards be safeguarded and kept under lock and key to protect against unauthorized use as outlined in Redbook procedures. A sign-in/sign-out sheet should also be maintained.</b>	Hardin					
Financial - School	y	C1. Review, implement, and monitor a process to ensure appropriate protocols for credit card management	Hardin	10/01/18	10/01/20	Monthly		
Financial - School	y	C2. Review, implement, and monitor audit protocols to ensure Redbook rules regarding credit card management are implemented with fidelity	Renn	10/01/18	10/01/20	Monthly		
Financial - School		C3. Provide individual support and training on credit card management for schools based on audit findings	Hardin	10/01/18	10/01/20	Monthly		
Financial - School		C4. Share results of monitoring process of school level credit card system with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		

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Financial - School		D. It is recommended that the district provide training to school level personnel for schools that receive funding through grants, so that someone at the school-level will have an in-depth understanding of the financial handling of grants and able to provide supporting documentation relating to the grant upon request during an external audit. The documentation surrounding grants may be maintained and controlled at the Central Office level; however, a basic understanding of the processes involved for the grant funded employees should exist at the school level. At least one member of the school personnel should be able to explain the procedures and policies that are in place to ensure grants are being properly allocated and accounted for per the constituents.	Hardin					
Financial - School	y	D1. Develop, implement, and monitor a process to regularly update financial services website to ensure grant procedures and guidelines are clearly stated	Hardin	10/01/18	10/01/20	Quarterly		
Financial - School	y	D2. Develop, implement, and monitor a grant management system at the school level	Hardin	10/01/18	10/01/20	Monthly		
Financial - School	y	D3. Develop, implement, and monitor a training process on the proper controls for grant funding for school team (e.g., bookkeepers, secretaries, principal/designee)	Hardin	10/01/18	10/01/20	Annually		
Financial - School		D4. Share results of monitoring process of school level grant management system with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		



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Financial - School		<p>E. It is recommended that the assistant Principals and teachers receive annual training on Redbook activities that govern school activities as it is not merely enough to educate bookkeepers in this area.</p> <p>For example, because multiple receipt forms begin in the classroom, it is important that teachers receive adequate training on multiple receipt procedures. Providing others with knowledge in this area will also help matters in the event a school bookkeeper should take leave unexpectedly, or during a replacement period if one leaves their place of employment.</p>	Hardin					
Financial - School	?	E1. Develop, implement, and monitor an on-line training module on Redbook procedures for teachers and Assistant Principals	Hardin	10/01/18	10/01/20	Monthly		
Financial - School		E2. Share results of monitoring process of Redbook compliance with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial - School		F. Dates should not be crossed out in ink on a purchase request form since this leaves room for questioning the validity of the documents being examined.	Hardin					

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Financial - School	y	F1. Review, implement, and monitor a process to ensure proper management of school level purchase requests (e.g., dates should not be crossed out in ink)	Hardin	10/01/18	10/01/20	Monthly		
Financial - School	y	F2. Develop and implement audit protocols for school level purchase requests	Renn	10/01/18	10/01/20	Quarterly		
Financial - School		F3. Provide individual support and training on school level purchase requests for schools based on findings	Hardin	10/01/18	10/01/20	Monthly		
Financial - School		F4. Share results of monitoring process of school level purchase requests with Assistant Superintendents and reflect in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial - School		<b>G. It is recommended that all audit findings, including those at the school level, be rectified annually, so that the issues are not repeated in consecutive years.</b>	Hardin					
Financial - School	y	G1. Develop, implement, and monitor to ensure that all school level audit findings are addressed	Hardin	10/01/18	10/01/20	Annually		
Financial - School		G2. Share results of monitoring responses to school level audit findings with Assistant Superintendents and reflected in evaluations of Principals	Horton	10/01/18	10/01/20	Monthly		
Financial - School		<b>H. It is recommended that school level findings in the independent external audit be reported to the board by individual school and not just in summary form.</b>	Hardin					
Financial - School	y	H1. Develop, implement, and monitor a process to manage school level audit findings	Renn	10/01/18	10/01/20	Quarterly		
Financial - School		H2. Report school level audit findings by school to the Jefferson County Board of Education	Hardin	10/01/18	10/01/20	Annually		