



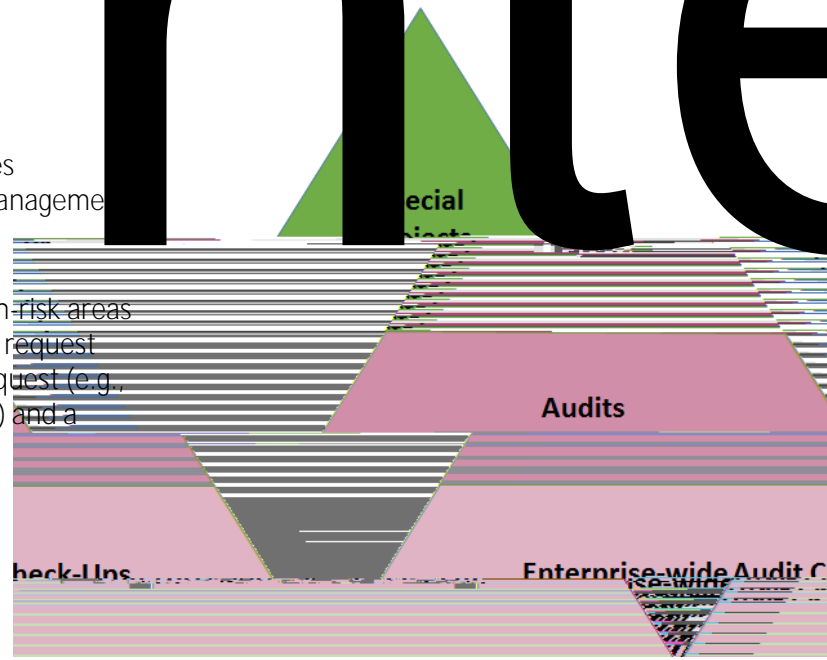
# Enterprise

- RMA Phase II Implementation
  - Addressing Tier I Risks
  - Embedding RMA in Continuous Improvement
- Develop and facilitate training around Board Policies & Procedures
- Serve as a consultative resource to district management
- Provide advice/best practices in a cost-effective manner

- Provide uniform audit coverage, layered with prioritization of high risk areas
  - Central Office - Prioritized by RMA as well as Board/management request
  - School Audit Coverage - Prioritized by data analytics, audits by request (e.g., Principal Transition Reviews, or "PTRs", and Limited Scope Audits) and a schedule of audits to ensure uniform coverage

- On-going risk-based discussions with all 72 departments
  - Identify progress on mitigating strategies toward risks identified during RMA
  - Pre-audit assessment of internal controls, compliance, and overall operational efficiency

- Implementation of data analytics for continuous monitoring in high-risk areas, including compliance monitoring (e.g., testing)
- Annual touch-point with all district-run schools with pre-audit reviews of areas with common findings (e.g., cash handling)



Accounts Payables	Finance
Anti-Bullying	Academics / Operations
Charter School Governance	Innovation & Incubation / Operations
Finance IT Systems	Finance / Operations
Leave Management	Talent
Low Income Student Enrollment	Finance
Nutrition Services	Operations
Onboarding/Offboarding Process	Talent
Settlement/Claim Tracking and Data Analytics	Finance/Law
School Quality Rating Policy (SQRP)	Academics
Special Education Compliance Review	Academics / Finance
Sports Administration and Safety	Law
Travel Expenses & Reimbursements	Finance/Operations
Volunteer Process	Academics / Operations

Financial Information (bank account balance, cash receipts, cash disbursements)  
Academic Information (enrollment, SQRP, transfers, grade and attendance changes)  
Payroll Information (historical edits, data analysis over swipes)  
Prior history (non-compliance, last audit rating)  
Length of time since last audit

Internal Accounts  
Cash Receipts  
Cash Disbursements

Procurement  
Payroll & Supplemental Pay  
Fixed Assets

Student Transfers  
Grade Changes  
Safety & Security

Facilities

	7	0	4	3
	2	0	0	2
	3	1	2	0

New Principals may request a review of their school's financial records to obtain recommendations for improvement going forward.

Internal Accounting  
Cash Receipts  
Cash Disbursements  
Procurement

Check Requisition Not Approved Prior to Purchase	Unauthorized or Unallowable Purchases
Unsupported Cash Disbursements	Misappropriation of Funds; Poor Records Management
Check Requisition Not Approved by the Principal and/or LSC	Unauthorized or Unallowable Purchases
Unsupported Cash Receipts and Fundraisers	Misappropriation of Funds; Poor Records Management
Untimely Submission of Cash Receipts	Funds Are Lost/Stolen
Improper Account Allocation of Cash Receipts	Misappropriation of Funds; Poor Records Management
Unreconciled Cash on Hand	Misappropriation of Funds; Poor Records Management

Followed up on a total of (FY18: 73 ; FY19: 5)  
Received responses from 24 Schools from which 22 confirmed Management Action Plans have been implemented; 2 are being finalized.  
Next Steps: continue to follow up with remaining schools via additional emails/calls.