



FY19 Textbook and Ancillary Material Accountability Follow-up Review Overview

The initial **Textbook and Ancillary Material Accountability** report was presented and approved by the CCS Audit and Accountability Committee on June 22, 2017. The initial audit included **13 recommendations**. The objective of the follow-up review was to ensure Management has taken adequate corrective action to address the issues identified by the Office of Internal Audit during the initial audit.

13

Total Corrective Action Plans
Developed by Management

10

Corrective Action Plans
Implemented by
Management

3

Corrective Action Plans
Not Implemented by
Management

0

Corrective Action Plans
Not Tested

Overview

- Utilizing the new Insignia software to account for textbooks within the District enabled the Warehouse Services Supervisor to locate requested textbooks at other locations throughout the District and not have to purchase additional textbooks. In fact, the Warehouse Services Supervisor did not purchase any textbooks in FY18 or FY19.
- In FY18 & FY19, only three schools in each year failed to take a physical inventory of textbooks.

Outstanding Audit Issues

- Textbooks stored in the warehouse are being barcoded as time allows.
- Funds have not been appropriated to have an organization perform a physical inventory of textbooks stored in the warehouse.
- There is not action taken by school staff based on the reconciliation between the physical inventories taken at the school level and the number of textbooks recorded in the Insignia software. At the conclusion of FY19:
 - 5,790 (6% of 97,159) textbooks were still listed as checked out by staff and students; and
 - 24,373 (25% of 97,159) were listed as missing.The original cost of these unaccounted for textbooks is \$1,991,883.

Audit Issues by Risk Level **High:6 | Moderate:5 | Low:2**

(3 Open)