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ARIZONA'S MOST EXCELLING SCHOOL DISTRICT

Audit Services Board Update December 2, 2008



Audit Plan

ID	Task Name	Start	Finish	September	October	November	December	January	February	March	April	May
1	Average Daily Membership	Mon 8/11/08	Tue 5/12/09	[Solid black bar spanning from Sep to May]								
2	Attendance Review	Mon 8/11/08	Fri 8/22/08									
3	Audit Average Daily Membership	Mon 8/25/08	Fri 10/3/08	[Blue bar]								
4	Audit 40th Day Reports (Oct. 8)	Mon 11/3/08	Fri 11/28/08			[Blue bar]						
5	Audit 100th Day Reports (Jan. 25)	Fri 2/13/09	Tue 5/12/09						[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]
6	Bond Construction	Thu 8/28/08	Tue 5/5/09	[Solid black bar spanning from Sep to May]								
7	Bond Construction Monitoring	Thu 8/28/08	Fri 1/30/09	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]				
8	Bond Construction Monitoring 1	Thu 8/28/08	Fri 8/29/08	[Blue bar]								
9	Bond Construction Monitoring 2	Thu 9/25/08	Fri 9/26/08	[Blue bar]								
10	Bond Construction Monitoring 3	Thu 10/30/08	Fri 10/31/08		[Blue bar]							
11	Bond Construction Monitoring 4	Thu 11/20/08	Fri 11/21/08			[Blue bar]						
12	Bond Construction Monitoring 5	Thu 12/18/08	Fri 12/19/08				[Blue bar]					
13	Bond Construction Monitoring 6	Thu 1/29/09	Fri 1/30/09					[Blue bar]				
15	Bond Construction Audit	Mon 9/1/08	Tue 5/5/09	[Solid black bar spanning from Sep to May]								
16	Bond Construction Audit	Mon 9/1/08	Fri 10/10/08	[Blue bar]								
17	Bond Construction Audit	Mon 1/12/09	Fri 2/20/09					[Blue bar]				
18	Bond Construction Audit	Wed 3/25/09	Tue 5/5/09							[Blue bar]	[Blue bar]	
20	Capital Override Technology	Tue 9/9/08	Tue 5/19/09	[Solid black bar spanning from Sep to May]								
21	Bank Reconciliations Audits/Spot A	Tue 9/9/08	Tue 5/19/09	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]	[Blue bar]
40	Cash Handling Processes	Mon 3/2/09	Fri 4/10/09							[Blue bar]	[Blue bar]	
41	Community Schools Process Review	Wed 7/30/08	Fri 8/29/08									
42	Employee Time Keeping	Mon 5/11/09	Tue 6/23/09									[Blue bar]
43	Pay roll Audit	Tue 7/1/08	Mon 8/11/08									
44	Purchasing Process	Wed 3/25/09	Tue 5/5/09							[Blue bar]	[Blue bar]	
45	Fixed Asset Inventory Audit	Tue 7/1/08	Mon 8/11/08									
46	Audit Risk Assessment	Wed 1/28/09	Thu 4/23/09						[Blue bar]	[Blue bar]	[Blue bar]	



Construction Activity

School	Contract Sum	Total Payments	Balance of Contract
Arcadia	\$ 44,890,152.00	\$ 44,883,942.00	\$ 6,210.00
Chaparral	\$ 51,299,969.00	\$ 51,267,329.08	\$ 32,639.92
CRMS	\$ 630,146.51	\$ 630,146.51	\$ -
Coronado	\$ 48,864,595.21	\$ 48,864,595.21	\$ -
DMHS	\$ 5,471,803.56	\$ 5,471,803.56	\$ -
Saguaro	\$ 47,249,435.00	\$ 45,718,143.74	\$ 1,531,291.26
SVA	\$ 3,288,837.54	\$ 3,288,837.54	\$ -
TOTAL	<u>\$ 201,694,938.82</u>	<u>\$ 200,124,797.64</u>	<u>\$ 1,570,141.18</u>



Audit Plan Discussion

- One Construction Audit complete, two others in progress.
- Employee Time and Attendance update.
- ADM issues update.
- Other reviews.



Questions ?