



Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER FINANCIAL REPORTING

2025-001 Segregation of Duties

Finding Summary

Independent School District No. 832 (the District) has limited segregation of duties in several areas, including the processing of general disbursements, general receipts, and payroll transactions. The limited segregation of duties is primarily caused by the limited size of the District's business office staff. This is a reoccurring finding that initially occurred in fiscal year 2011.

Corrective Action Plan

Actions Planned – The District intends to review its policies, procedures, and transaction cycles, and work with the District's financial auditors to review specific weaknesses identified during the annual audit and actions needed to eliminate or mitigate this internal control weakness.

Official Responsible – Tim Erickson, Director of Business Services.

Planned Completion Date – June 30, 2026.

Disagreement With or Explanation of Finding – The District is in agreement with this finding.

Plan to Monitor – Tim Erickson, Director of Business Services, will work with the financial auditors to review specific weaknesses identified during the annual audit and actions needed to eliminate or mitigate this internal control weakness.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

INDEPENDENT SCHOOL DISTRICT NO. 832

Corrective Action Plans and
Summary Schedule of Prior Audit Findings (continued)
Year Ended June 30, 2025

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR FEDERAL AWARD AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS – SIGNIFICANT DEFICIENCY IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

2024-001 Segregation of Duties

Repeat Finding – During our audit, we noted that the District has limited segregation of duties in several areas, including the processing of disbursements and payroll transactions. The limited segregation of duties is primarily caused by the limited size of the District’s business office staff.

Actions Planned – The District intends to review policies, procedures, and transaction cycles, and work with its financial auditors to review specific weaknesses identified during the annual audit and actions needed to eliminate or mitigate this internal control weakness.

Current Status – See current year finding 2025-001.