

	2015-2016	2015-2016	2014-2015
Type of Audit	Purvis Gray Financial Audit	Auditor General Financial, Operational and Federal Single Audit	Auditor General Financial, Operational and Federal Single Audit
Number of Findings	3	8	22
Finding 1	Reporting of Leave Time	Performance Salary Schedule	Financial Condition
Finding 2	Revenue Recognition-Special Revenue	Leave Records	Net Position Deficit-Internal Service Fund
Finding 3	Information Technology-Disaster Recovery Plan, IT Policies & Procedures, Incident Response Plan & User Access	Background Screenings- Charter Schools	Anti-Fraud Policies & Procedures
Finding 4		Adult General Education Classes	Background Screenings
Finding 5		Virtual Instruction Program - Written Parental Notifications	Compensation & Salary Schedule
Finding 6		Information Technology- Disaster Recovery Plan	Contractual Services
Finding 7		Information Technology-Risk Assessment	Charter School Insurance
Finding 8		Information Technology- Security Controls	Adult General Education
Finding 9			Transportation Department Inventory
Finding 10			Virtual Instruction Program - Written Policies & Procedures
Finding 11			Virtual Instruction Program- Options
Finding 12			Virtual Instruction Program- Written Parental Notifications
Finding 13			Virtual Instruction Program- Provider Contract
Finding 14			Virtual Instruction Program- Provider Background Screenings
Finding 15			Virtual Instruction Program - Computing Resources
Finding 16			Information Technology-Security Incident Response Plan
Finding 17			Information Technology-Access Controls
Finding 18			Information Technology-Timely Deactivation of Access Privileges
Finding 19			Disaster Recovery Plan
Finding 20			Information Technology-Security Controls-User Authentication, and Loss Prevention and Monitoring of System Activity
Finding 21			Federal Food Service- Documentation of Time & Effort
Finding 22			Federal-Contributions to Self- Insurance Program