

Contracts Audit Implementation Plan

Presentation to the Audit Committee on 3/2/2022 @ 4:00

2020 Contracts Audit Recommendations				Status		
#	Abbreviated Recommendation	Response	Responsible Administrator / Manager	Status:	OIPA Comments	District Response:
1	1. Review the contract process for the purchase of goods and services.	A	Emily Courtage, Director of Purchasing & Contracting	Completed	Confirmed	NA
2	2. Review the contract process for the purchase of services.	A	Emily Courtage, Director of Purchasing & Contracting	Completed	Confirmed	NA
3	3. Review the contract process for the purchase of construction services.	A	Emily Courtage, Director of Purchasing & Contracting	Completed	Confirmed	NA
4	4. Review the contract process for the purchase of professional services.	A	Instructional Leadership, RESJ leadership	Completed	Please provide a copy of the completed contract performance evaluation for of the following contracts for the 2022-23 school year (the performance evaluation would be for the 2021-2022 contract) 1. Open School 2. Self Enhancement 3. Latino Network	
5	5. Review the contract process for the purchase of information technology services.	A	Emily Courtage, Director of Purchasing & Contracting	Completed	Confirmed	NA

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3 b) Utilize the content of the Board Cover Memo to create a template for Contract Managers to document the review and evaluation for all contracts.

Agree



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7 b)	Include the list of mandatory training courses in applicable RFPs (or ITB).	Agree		Completed	Confirmed	NA
7 c)	Consult with the Office of Technology & information Services (OTIS) to develop a streamlined process for the activation of the necessary PPS email addresses for the contractor and their staff to access the training courses in Pepper PD.	Agree		Completed	Confirmed	NA
8	<p>8. Develop and implement internal controls that will ensure:</p> <ul style="list-style-type: none"> • Evidence of deliverables identified in the SOW are achieved/delivered, and • Reports obtained by the District as evidence of deliverables include all required information, agree with District data, and all required reports are obtained (i.e. all four of the four reports are obtained). 	Agree		On Target	<p>OIPA Request: Please provide a narative on how the district ensures:</p> <ul style="list-style-type: none"> • Evidence of deliverables identified in the SOW are achieved/delivered, and • Reports obtained by the District as evidence of deliverables include all required information, agree with District data, and all required reports are obtained (i.e. all four of the four reports are obtained). 	<p>The District is working collaboratively with stakeholders to review and analyze current processes within departments to identify and scale best practices. After analysis is complete this spring and summer, any adjustments to internal controls will be scaled and implemented with a clear communication and training plan.</p>
9	We also recommend the District management develop and implement internal controls that will ensure contract management responsibilities are being performed.	Agree		On Target	<p>OIPA Request: Please provide a narrative on how the district ensures contract management responsibilities are being performed.</p>	<p>The evaluation of responsibilities will be included in the aforementioned analysis and potential revisions to internal control processes.</p>
10	We recommend the District develop and implement internal controls that will ensure the					

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11	We recommend the District perform and document an analysis of the District's obligation to secure student information from unauthorized re-disclosure under FERPA laws.	Agree		Completed	Confirmed	NA
11 a)	We recommend the District consider specifically addressing each of the examples identified in the finding in its analysis.	Agree		Completed	Confirmed	NA
12	We recommend the District develop a clear criteria for determining when a signed ROI form is required.	Agree		Completed	Confirmed	NA
				Completed	Confirmed	NA
13 a)	We recommend the District consider providing Contract Managers with training that will detail guidance and expectations to ensure they have an adequate understanding of the			Completed	Confirmed	NA

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14	We recommend the District review contract payment processes and procedures for process improvements and efficiencies to ensure payments to contractors are made timely as required in the contract. Additionally, we recommend the District document the date the invoice was received.	Agree	Tracy Pinder, Director of Financial Services	Completed	OIPA Request: Please provide a narrative on how the district ensure it takes advantage of the discount. The discount is indicated on the invoice and the payment terms are entered in the supplier maintenance in the financial system. Contract managers are responsible for monitoring potential discounts and taking advantage of contractors who offer discounts.	Some suppliers may offer an early payment discount. The discount is indicated on the invoice and the payment terms are entered in the supplier maintenance in the financial system. Contract managers are responsible for monitoring potential discounts and taking advantage of contractors who offer discounts.
15	We also recommend the District consider centralizing the receipt of contract invoices.	Partly Agree	Tracy Pinder, Director of Financial Services	Completed	Confirmed	NA
16	To ensure contract management responsibilities are being performed as expected, we recommend the District develop and communicate detailed guidance and expectation related to contract management responsibilities.	Partly Agree	Emily Courtnage, Director of Purchasing & Contracting	Completed	Confirmed	NA
16 a)	a) Identify personal services contracts for student services as complex contracts and increase requirements for those contracts to include: o Develop an additional contract management training course that Contract Managers of complex contracts are required to complete prior to initiating the contract. o Require complex contracts include a contract administration plan (similar to that used by the State of Oregon) that is review and approved by the Contract Manager's supervisor and submitted to P&C for recordkeeping.	Partly Agree	Emily Courtnage, Director of Purchasing & Contracting	Completed	Confirmed	NA

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17	Develop and communicate oversight of contract management responsibilities, including how performance of contract management responsibilities will be evaluated. To achieve this, we recommend the District consider updating position descriptions to include contract management responsibilities and include an evaluation of the performance of these responsibilities in the staff member's annual performance evaluation.	Partly Disagree	Jonathan Garcia	On Target	OIPA Request: Please provide a narrative describing how contract management responsibilities are evaluated by the contract manager's supervisor.	The evaluation of contract manager responsibilities will be included in the aforementioned analysis to internal control processes and revisions will be considered based on the analysis.
18	Prior to assigning a Contract Manager, supervisors of the proposed Contract Manager should evaluate the positions' other roles and responsibilities to ensure those assigned contract management responsibilities have adequate time to perform the contract management responsibilities while also performing the roles and responsibilities in their position descriptions	Partly Disagree	Instructional Leadership & RESJ leadership	Completed	OIPA Request: Please provide a narrative from the supervisor of a contract manager that describes the consideration/evaluation of the roles and responsibilities of the contract manager, that ensures those assigned contract management responsibilities have adequate time to perform the contract management responsibilities while also performing the roles and responsibilities in their position descriptions	
19	We recommend the District take additional steps to implement a comprehensive and systematic approach to improve performance management of personal service contracts. To achieve this we recommend the District consider scaling the District's comprehensive and systematic approach to improve performance management of personal service contracts identified by the District as RESJ partnership contracts to include all of the District's personal service contracts with educational partners.	Partly Agree	Instructional Leadership & RESJ leadership	Completed	Confirmed	NA

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