



See what's possible.

MOHAVE COUNTY
COMMUNITY COLLEGE
DISTRICT

SINGLE AUDIT REPORT

Fiscal Year Ended June 30, 2023

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SINGLE AUDIT REPORT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023**

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
---	---

Independent Auditors' Report on Compliance For Each Major Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards as Required by the Uniform Guidance	3
---	---

Schedule of Expenditures of Federal Awards	6
--	---

Notes to the Schedule of Expenditures of Federal Awards	7
---	---

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditors' Results	8
--	---

Section II - Financial Statement Findings	9
---	---

Section III - Federal Award Findings and Questioned Costs	10
---	----

Summary Schedule of Prior Audit Findings	11
--	----

Corrective Action Plan	Last section of this report
------------------------	-----------------------------

Report Issued Separately

Annual Comprehensive Financial Report



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Auditor General of the State of Arizona
Governing Board of
Mohave County Community College District
Kingman, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General, the financial statements of the business-type activities and discretely presented component unit of Mohave County Community College District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 20, 2024. We issued a qualified opinion on the business-type activities in connection with a scope limitation over student tuition and fee scholarship allowances. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-01 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-02 and 2023-03 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*.

District response to findings

Government Auditing Standards requires the auditor to perform limited procedures on the District’s responses to the findings identified in our audit that are presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District’s responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of the basic financials statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CWDL, Certified Public Accountants

Mesa, Arizona
June 20, 2024



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS REQUIRED BY THE UNIFORM GUIDANCE

The Auditor General of the State of Arizona
Governing Board of
Mohave County Community College District
Kingman, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mohave County Community College District's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the U.S. Comptroller General, and the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditors' responsibilities for the audit of compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Management's Responsibilities for compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, we express no such opinion.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.


Our consideration of internal control over compliance was for the limited purpose described in the auditors' responsibilities for the audit of compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and discretely presented component unit of the District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated June 20, 2024, which contained a qualified opinion on the business-type activities in connection with a scope limitation over student tuition and fee scholarship allowances. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Mesa, Arizona
June 20, 2024

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Additional Award Identification (Optional)	Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U.S. Department of Agriculture:					
<i>Passed through The Small Business Administration:</i>					
Small Business Development Centers	59.037		Unknown	149,323	-
U.S. Department of Education:					
<i>Direct Program:</i>					
Student Financial Assistance Cluster:					
Federal Supplemental Educational Opportunity Grants	84.007		Direct Grant	290,383	-
Federal Work-Study Program	84.033		Direct Grant	105,527	-
Federal Pell Grant Program	84.063		Direct Grant	5,206,544	-
Federal Direct Student Loans	84.268		Direct Grant	2,012,683	-
Subtotal Student Financial Assistance Cluster:				7,615,137	-
HEERF Education Stabilization Fund	84.425	COVID-19, 84.425M	Direct Grant	918,874	-
Subtotal Education Stabilization Fund:				918,874	-
<i>Passed through the Arizona Department of Education:</i>					
Career and Technical Education - Basic Grants to States	84.048		22FCTDBG-212271-20A	687,111	-
Total U. S. Department of Education				9,221,122	-
Total Federal Expenditures				\$ 9,370,445	\$ -

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the District's federal grant activity for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 – FEDERAL ASSISTANCE LISTING NUMBERS

The program titles and Federal Assistance Listings numbers were obtained from the federal or passthrough grantor or the 2023 Federal Assistance Listings.

NOTE 4 – INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

NOTE 5 – SUBRECIPIENTS

Mohave County Community College District did not make any payments to subrecipients during the fiscal year.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Qualified opinion for the business-type activities and unmodified opinion for the discretely presented component unit

Is a going concern emphasis-of-matter paragraph included in the auditors' report?

No

Internal control over financial reporting:

Material weaknesses identified?

Yes

Significant deficiencies identified?

Yes

Non-compliance material to financial statements noted?

No

FEDERAL AWARDS

Internal control over major programs:

Material weaknesses identified?

No

Significant deficiencies identified?

None reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?

No

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

84.007, 84.033, 84.063 & 84.268

Student Financial Assistance Cluster

84.425M

COVID-19 Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

SECTION II - FINANCIAL STATEMENT FINDINGS

2023-01

The District was unable to provide a complete and accurate report on the tuition and fee scholarship allowance. In addition, financial statement adjustments identified through the audit process were proposed to management and required to present complete and accurate financial information.

Condition - The District did not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with accounting principles generally accepted in the United States of America. As such, we encountered a scope limitation and identified errors and omissions in the financial statements, including the related footnote disclosures.

Effect: The audit firm encountered a scope limitation as the District was unable to provide an accurate report on tuition and fees scholarship allowance from its new financial system. We also identified and proposed adjustments to the annual financial statements and related footnote disclosures.

Cause - The District underwent a significant change in ERP systems during the fiscal year, as well as staffing changes and hiring of a new financial consultant.

Criteria - Management is responsible for the accuracy and completeness of all financial records, preparation of financial statements, and related information. Their responsibilities include recording year-end adjustments and adequately reviewing the year-end financial statements.

Recommendations – The District should:

1. Review its internal control procedures over financial reporting to ensure that controls are in place for review and approval of all data from financial statement drafts to District records.
2. Ensure that all necessary information from the ERP system is in place, accurate, and for financial statement preparation.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

2023-02

The District's control procedures over IT systems and data were not sufficient, which increases the risk that the District may not adequately protect those systems and data.

Condition – The District's control procedures for password expiration review and remediation were not sufficiently implemented. We also noted accounts with administrative privileges that were not needed at the time of review. During the District implementation of its new ERP system, it was noted that user access rights were reviewed, but no formal documentation of that process or final listing of approved user by access group was in place or available for review.

Effect – There is an increased risk that the District may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and/or the loss of confidentiality or integrity of systems and data.

Cause – Although the District's IT management prioritized developing, documenting, and implementing its IT policies and procedures, we noted areas that required improvement to reduce risk to an acceptable level.

Criteria – Implementing effective internal controls that follow a credible industry source, such as the National Institute of Standards and Technology, helps the District to protect its IT systems and ensures the integrity and accuracy of the data it maintains as it seeks to achieve its financial reporting, compliance, and operational objectives.

Recommendations – The District should:

1. Continually review, develop and document comprehensive IT policies and procedures
2. Monitor adherence to the IT policies and procedures on a periodic basis to ensure they are consistently followed and inform employees of updates to the policies and procedures during the year.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

2023-03

The District's control procedures over P-card/credit cards was not operating as intended for all transactions selected for testing during the fiscal year ending June 30, 2023.

Condition—The District's control procedures for review and approval were not in place for all transactions tested. In addition, we noted opportunity for improvement of controls for purchases of gift cards.

Effect—There is an increased risk that the District may not adequately protect its use of purchases from fraud and misuse of public monies because it could not prevent, or detect and correct, employees intentionally or unintentionally spending on unapproved or unallowable items.

Cause—The District policies were not followed in all cases, and can be further improved to identify detailed controls over gift card purchase, inventory tracking, and distribution.

Criteria—Implementing effective internal controls that follow a best practices and/or industry source, such as the Government Accountability Office green book, or other industry guides, help the District to protect its use of purchases to achieve its financial reporting, compliance, and operational objectives. Effective internal controls include obtaining detailed itemized receipts, ensuring proper approvals are in place prior to commitment of District funds, and proper evidence of detailed monitoring and review.

Recommendations—The District should:

1. Make it a priority to ensure detailed itemized receipts are maintained for all P-card transactions.
2. Develop, document, and implement processes to ensure purchase of gift cards are approved, inventoried, and tracked from acquisition through distribution.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

**MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS:

None reported.

June 11, 2024

John Dominguez
CWDL
Email: jdominguez@cwdl.com

Dear Mr. Dominguez:

We have prepared the accompanying corrective action plans as required by the standards applicable to financial audits contained in *Government Auditing Standards*.

Specifically, for each finding, we are providing you with our responsible officials' views, the names of the contact person responsible for the corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Linda Green

Linda Green
Chief Financial Officer

**Mohave County
Community College
District Office**
1971 Jagerson Ave.
Kingman, AZ 86409

Bullhead City Campus
3400 Highway 95
Bullhead City, AZ 86442

Lake Havasu City Campus
1977 Acoma Blvd. West
Lake Havasu City, AZ 86403

Neal Campus - Kingman
1971 Jagerson Ave.
Kingman, AZ 86409

North Mohave Campus
480 S. Central
Colorado City, AZ 86021

**www.mohave.edu
1.866.664.2832**

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

CORRECTIVE ACTION PLAN

YEAR ENDED JUNE 30, 2023

Financial Statement Findings

2023-01

The District was unable to provide a complete and accurate report on the tuition and fee scholarship allowance. In addition, financial statement adjustments identified through the audit process were proposed to management and required to present complete and accurate financial information.

Linda Green, Executive Director of Business Services

Anticipated Completion Date: September 30, 2024

The District acknowledges the issues related to the scholarship allowance, statement adjustments, the findings and recommendations. The District will undertake the following actions to remedy the identified issues:

- District will continue to work with a financial consultant as new staff members are trained on how to pull data from the new ERP system and update financial statements.
- District will work with a 3rd party to design and program a report within the new ERP system that will be able to provide the data needed for the scholarship allocation calculation.

These actions are intended to create processes and strengthen skills to provide financial statement accuracy and completeness.

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

CORRECTIVE ACTION PLAN

YEAR ENDED JUNE 30, 2023

Financial Statement Findings

2023-02

The District's control procedures over IT systems and data were not sufficient, which increases the risk that the district may not adequately protect those systems and data.

Joshua Walters, Executive Director of Information Officer

Anticipated Completion Date: June 30, 2024

The District acknowledges the issues related to existing control procedures, the findings and recommendations. The District will undertake the following actions to enhance access controls over information technology resources:

1. Continue to enhance existing password and authentication requirements to align with industry standards.
2. Continue to document and formalize user access review procedures, ensuring a final listing of approved users by access group is maintained and available for review.
3. Continue to implement periodic reviews and audits of IT policies and procedures to ensure ongoing compliance and effectiveness.
4. Continue to conduct regular training sessions for employees to keep them informed of IT policies, procedures, and any updates.

These actions are aimed at strengthening the District's IT security posture and safeguarding its information systems and data.

MOHAVE COUNTY COMMUNITY COLLEGE DISTRICT

CORRECTIVE ACTION PLAN

YEAR ENDED JUNE 30, 2023

Financial Statement Findings

2023-03

The District's control procedures over P-Card/credit cards was not operating as intended for all transactions selected for testing during the fiscal year ending June 30, 2023.

Linda Green, Executive Director of Business Services

Anticipated Completion Date: June 30, 2024

The District acknowledges the issues related to the P-Card findings and recommendations. The District will undertake the following actions to remedy the identified issues:

- The District has already implemented improved procedures over its use of P-Cards. Improvements in controls include:
 - Review, approval, and tracking of assets
 - All expenses (including P-Card purchases) are monitored monthly by the Business Services Department
 - Any deviations from expectations are investigated, which may result in requiring employees to pay the District back for unauthorized activity, if identified
 - Monitoring, exception reporting, and additional efforts to increase controls are in place currently

These actions have enhanced the controls over the P-Card program.