



# CITIZENS SUMMARY

## Findings in the audit of the Independence School District

Cash Controls and Procedures	Receipting and depositing procedures were not always followed at some schools, and change funds were not maintained at constant amounts. For the 6 schools reviewed, personnel at 1 school did not record or deposit receipts timely. At 2 other schools, district staff did not always prepare event sheets for student activity receipts in accordance with district procedures, or promptly turn over the event sheets and money collected to the respective building's Activities Office. Personnel at 2 of the 3 schools reviewed that have change funds do not maintain the change funds at constant amounts and 1 of those schools also use the funds for petty cash expenses.
Closed Meeting Topics	The Board discussed and voted on some topics in closed meetings that were not allowable under the Sunshine Law. For example, in one meeting, the Board discussed the 4-day instructional school week and observed a presentation that included data from a previous survey by the Superintendent. In this same meeting, the Board considered the need for additional surveys regarding the 4-day instructional school week. In another closed meeting, the Board discussed the district's operating tax levy and the need to place an operating levy on the ballot at an upcoming election.
Electronic Communication Policy	The district has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government/public entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



---

**Recommendations in the audit of the Independence School District**

---

Cash Controls and Procedures	<p>The Board of Education:</p> <ol style="list-style-type: none"><li>1.1 Ensure receipts are promptly recorded and deposited and event forms are properly completed and verified.</li><li>1.2 Maintain change funds at a constant amount and avoid comingling personal funds with school funds. If needed, a petty cash fund should be established and maintained on an imprest basis to account for any petty cash expenses like the vending machine refunds.</li></ol>
Closed Meeting Topics	<p>The Board of Education ensure only topics allowed by state law are discussed in closed meetings.</p>
Electronic Communication Policy	<p>The Board of Education develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.</p>