

Summary Explanation and Background

The objectives of this audit were to review the response from the PPO Department and report the results and actions to the Audit Committee and the School Board; review and analyze actions taken to address the finding and recommendation in the original audit; review and report on procedural internal control weaknesses identified in the original audit report; document organizational or procedural changes associated with the previously identified items and report recommendations to the administration, if needed.

The Office of the Chief Auditor (OCA) has identified that the status of the finding/recommendation from the original audit report remains open due to the following: Termite Extermination Contract No. 15-109T was never amended to reflect the PPO and vendor renegotiated rate of \$425.00 per portable fumigation; the vendor continued to invoice at the original contract rates through July 2017; and the PPO Department continued paying the invoices at the original contract rate through July 2017.

We recommend that PPO amend Termite Extermination Contract No. 15-109T to reflect the agreed upon changes and pursue a refund for invoices paid in excess of the renegotiated rate.

We would like to thank the Office of Facilities and Construction who aided in the completion of this report.