

**FRISCO ISD
RECOMMENDATION TRACKING
FISCAL YEAR 2022**

AUDIT NUMBER	AUDIT	AUDIT REPORT DATE	RECOMMENDATION(S)	ESTIMATED IMPLEMENTATION	STATUS	PERSON(S) RESPONSIBLE
22-01	ID CARDS ACCESS	4/22/22	1. Develop an ID Cards Access process and procedures manual.	N/A		Kevin Haller, Director of Security Dr. Pam Linton, Chief Human Resources Officer
			2. Ensure access is modified appropriately when employees change campuses or positions.	N/A		
			3. Develop a system interface between the DXS and Active Directory systems to ensure building access is promptly revoked upon termination of employment.	N/A		
			4. Ensure that the principle of least privilege is followed when employee ID Card Access is granted or modified.	N/A		
			5. Develop a District separation checklist that ensures ID Access Cards are collected from employees at the time of termination.	N/A		
22-02	GUIDANCE AND COUNSELING	3/25/22	1. Ensure access to STOPit is removed when employees leave the District.	N/A		Dr. Stephanie Cook, Managing Director of Guidance and Counseling
			2. Guidelines should be developed and communicated to campus administrators and counselors to ensure consistency in QR Code sign placement and presentation expectations.	N/A		

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			3. Counselor web pages at the schools should contain consistent information for high schools and middle schools.	N/A		
			4. Ensure all threat assessment team members have received the threat assessment training as required by FFB (LEGAL) - Threat Assessment Team.	N/A		
			5. Ensure Middle Schools comply with FFEA (LEGAL) related to Notice of Grant Programs.	N/A		
			6. Improve compliance with FFEA (LEGAL) related to Higher Education Counseling.	N/A		
			7. Improve compliance with FFEA (LEGAL) related to Trauma Informed Care.	N/A		
			8. Improve compliance with FFC (LEGAL) related to Liaison for Students Who Are Homeless.	N/A		
22-03	PREKINDERGARTEN	4/8/22	1. Ensure compliance with Texas Education Code 25.112.	N/A		Pam Orr, Director of Special Programs Melissa Ellis, Assistant Director of Early Childhood Instruction
			2. Ensure that all required eligibility documentation is maintained in a centralized electronic repository.	N/A		
			3. Evaluate automating the Pre-K registration and enrollment process.	N/A		
			4. Ensure there is an elevated approval process for Pre-K non qualifying	N/A		

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			student enrollment exceptions. Also, tuition for non-qualifying students should be evaluated.			
22-04	LAURA ELLISON CHILD DEVELOPMENT CENTER	3/17/22	1. Ensure data files are backed up electronically.	N/A		Amanda Campbell, Director of School Services Sharon Marriotti, Manager, Child Development Center
			2. Ensure compliance with The Minimum Standards for Child-Care Centers, Subchapter C, Division 2, Records of Accidents and Incidents §746.707.	N/A		
			3. Ensure compliance with The Minimum Standards for Child-Care Centers, Subchapter C, Division 2, Recordkeeping §746.611.	N/A		
			4. Ensure compliance with The Minimum Standards for Child-Care Centers, Subchapter W, Division 2, Emergency Preparedness §746.5207.	N/A		
			5. Improve compliance with The Minimum Standards for Child-Care Centers, Subchapter B, Division 4, Operational Policies §746.501.	N/A		
22-05	CAPITAL AND CONTROLLED ASSETS	9/29/22	1. Develop a Capital and Controlled Assets process and procedures manual.	Dec 2023 O Aug 2024 R Jun 2025 R Jan 2026 R	Procedures manual is in the review and revision stage.	Amanda Campbell, Director of School Services
			2. Ensure compliance with FASRG 1.2.4.2 – Inventories of Capital Assets and EDGAR §200.313 – Equipment (d) (2).	Aug 2023 O Jul 2024 R Aug 2025 R Aug 2026 R	Tagging of existing assets is ongoing and required for inventories.	

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			3. Ensure compliance with FASRG 1.2.4.1 Control of Assets and EDGAR §200.313 – Equipment (d) (1).	Aug 2023 O Jul 2024 R Aug 2025 R Aug 2026 R	Tagging of existing assets is ongoing and required for compliance.	
			4. Establish a District "controlled" asset threshold and record, track and inventory assets meeting the criteria.	Aug 2023 O Aug 2024 R Aug 2025 R Jan 2026 R	Will be included in the procedures manual.	
			5. Ensure adequate resources are allocated to asset identification and inventory of assets.	N/A		
			6. Ensure fixed assets identified as surplus are approved for retirement and removed from the fixed asset register.	Aug 2023 O Jul 2024 R Aug 2025 R Jan 2026 R	Will be included in the procedures manual.	
22-06	E-SCHOOL	7/19/22	No recommendations.	N/A	N/A	N/A
22-CAF	CAMPUS ACTIVITY FUNDS	12/6/21	1. Improve Campus Activity Fund practices.	Next Campus Visit	N/A	Various Campus Secretaries. Finance Secretaries, and Principals

Status Reference:

Implemented

Outstanding

Partially Implemented - Management Assumes Residual Risk

Not Implemented

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N/A – Follow-up audit not yet started, or recommendation has been implemented.