



**2022-2023 AUDIT MANAGEMENT REPORT  
ACTION PLAN**

**CURRENT YEAR RECOMMENDATIONS**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
	<b>Capitalization Policy</b>	
1	The District should develop a formal capitalization policy for right-to-use assets and subscription based information technology arrangements. In this manner, financial reporting of right-to-use assets and subscription-based information technology arrangements may be enhanced.	The District will amend or create a policy to incorporate the capitalization of right-to-use assets and subscription based information technology arrangements.  <b>Status: To be completed by June 2024.</b>

**PRIOR YEAR RECOMMENDATIONS**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
<b>NONE REPORTED</b>		



**2022-2023 AUDIT MANAGEMENT REPORT - EXTRACLASSROOM ACTIVITY FUNDS  
ACTION PLAN**

**CURRENT YEAR RECOMMENDATIONS**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
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**NONE REPORTED**

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**PRIOR YEAR RECOMMENDATIONS**

<i>Number</i>	<i>Comment</i>	<i>Response and Implementation Date</i>
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**NONE REPORTED**

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