

Coahoma Community College and Agricultural High School



3240 FRIARS POINT ROAD
CLARKSDALE, MISSISSIPPI 38614-9799
601-627-2571

COAHOMA COMMUNITY COLLEGE AND AGRICULTURAL HIGH SCHOOL

Auditee's Corrective Action Plan For the Year Ended June 30, 2004

As required by Section __.315(b) of OMB Circular A-133, Coahoma Community College and Agricultural High School has prepared and hereby submits the following corrective action plan for the findings included in the Schedule of Findings and Questioned Costs for the year ended June 30, 2004:

<u>Finding</u>	<u>Corrective Action Plan Details</u>
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| 2004-1. | <p>a. Name(s) of Contact Person(s) Responsible for Corrective Action:</p> <p>Deborah S. Meeks, Director of Fiscal Affairs</p> <p>b. Corrective Action Planned:</p> <p>Procedures have been established to adequately document any changes to the amounts on the general ledger for financial statement purposes.</p> <p>c. Anticipated Completion Date:</p> <p>September 30, 2005</p> |
| 2004-2. | <p>a. Name(s) of Contact Person(s) Responsible for Corrective Action:</p> <p>William West, Inventory Control</p> <p>b. Corrective Action Planned:</p> <p>Procedures are now in place and have been strengthened for removal of items from the current inventory. New employees are given a listing of inventory items assigned to their respective areas. Each new employee checks this list against the items in their area. After verification of the inventory assigned, the college's established policies and procedures for inventory are followed by the employee if any discrepancy found.</p> <p>c. Anticipated Completion Date:</p> <p>September 30, 2005</p> |

- 2004-3.
- a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Deborah S. Meeks, Director of Fiscal Affairs
 - b. Corrective Action Planned:
Policies and procedures have strengthened to ensure that all invoices are stamped paid, properly coded, with the appropriate approval. Expenditures charged to the institution's credit card will be paid with adequate supporting documentation and paid upon receipt to avoid finance charges. Controls have been strengthened to insure that travel reimbursements paid in compliance with applicable travel policies.
 - c. Anticipated Completion Date:

July 1, 2005
- 2004-4.
- a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Yvonne M. Stanford, Director of Library Services
 - b. Corrective Action Planned:

The institution has added an acquisitions module to the library's automation system which will track purchases and provide historical costs rather than average cost per book. (This can currently be done, but each individual book ordered would have to be printed out and the total tallied by hand to obtain historical costs.) Each vendor for library books and film will be keyed into the system. Books and film selections will be keyed into the system by department fund codes and item type. The system will print out a list containing current pricing information for the fiscal cycle.
 - c. Anticipated Completion Date:

The completion date is June 30, 2005.
- 2004-5.
- a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Leandrew Presley, Jr., Director of Technology and Computer Services
 - b. Corrective Action Planned:

Our current disaster recovery plan is inadequate to serve our College in the event of any disaster. We have researched and gathered the appropriate resources which will help us in creating a disaster recovery plan which will be suitable to serve us in the event of any disaster.
 - c. Anticipated Completion Date:

December 1, 2005.

- 2004-6. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Jacqueline Parker, Director of Federal Programs
- b. Corrective Action Planned:
- The money was drawn down and sent to the Mississippi State Bureau of Buildings as approved by the board; however, the college was delayed in forwarding the funds to the Bureau of Building due the actual setup of the account and the delay in other leverage funds for the building.
- The Business Office will review all transactions at the end of each month to ensure that all transactions are posted to the correct grant award. The 2003 expenditures were posted to the wrong grant award because this was the first year that the Title III grant changed award number in the GAPS systems.
- c. Anticipated Completion Date:
- September 30, 2005
- 2004-7. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Jacqueline Parker, Director of Federal Programs
- b. Corrective Action Planned:
- Policies and procedures have been in place to insure that bidding procedures are followed on all applicable purchases.
- c. Anticipated Completion Date:
- September 30, 2005
- 2004-8. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Jacqueline Parker, Director of Federal Programs
- b. Corrective Action Planned:
- Procedures have been established to ensure that single source items are noted in the board minutes on approval and supportive documentation attached to all purchases requiring two quotes.
- c. Anticipated Completion Date:
- September 30, 2005
- 2004-9. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Anne Shelton-Clark, Director of Career/Technical Education
- b. Corrective Action Planned:
- Procedures have been established to ensure that the indirect cost charged to the grant are calculated on the correct base and rate as established in the grant agreement/budget.

- c. Anticipated Completion Date:

July 1, 2005

- 2004-10. a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Anne Shelton-Clark, Director of Career/Technical Education

- b. Corrective Action Planned:

Activities/budgets are approved each year by the federal program officer. The original proposal was only required to include Year 1. Procedures have been established to ensure that only the expenditures approved in the grant budget are charged as grant expenditures, and that budget transfers are adequately documented.

- c. Anticipated Completion Date:

July 1, 2005

- 2004-11. a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Jacqueline Parker, Director of Federal Programs

- b. Corrective Action Planned:

The previous year's audit had concerns about the calculation of percentages of time as it is documented in the Title III grant for employees. Many of these employees are fulltime during the normal work day; however, perform other non-Title III related duty after hours. We are still waiting on the auditor's formula for calculating percentage of time.

- c. Anticipated Completion Date:

October 31, 2005

- 2004-12. a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Anne Shelton-Clark, Director of Career/Technical Programs

- b. Corrective Action Planned:

Procedures have been established to set a date in which all expenditures for a fiscal year will end. No purchase requisitions will be accepted after May 15th of the current year. This will give adequate time to distinguish between current and prior years expenses.

- c. Anticipated Completion Date:

July 31, 2005

- 2004-13. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Jacqueline Parker, Director of Federal Programs
- b. Corrective Action Planned:
- Policies and procedures have been put in place to ensure that indirect cost amounts charged to grants are properly calculated on the monthly expenditures charged to the grant. Indirect cost allocations used to cover other grant expenditures not included in the grant budget will be adequately approved and documented.
- c. Anticipated Completion Date:
- September 30, 2005
- 2004-14. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Patricia A. Brooks, Director of Financial Aid
- b. Corrective Action Planned:
- Policies and procedures have been in place to insure that student appeals are documented and filed in the Office of Admissions, Financial Aid Office, and Academic Dean' office.
- c. Anticipated Completion Date:
- July 31, 2005
- 2004-15. a. Name(s) of Contact Person(s) Responsible for Corrective Action:
- Patricia Brooks, Director of Financial Aid
- b. Corrective Action Planned:
- The academic and financial aid satisfactory progress policy has been revised to ensure that all students not eligible for financial aid are flagged during the registration process.
- c. Anticipated Completion Date:
- August 1, 2005

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As required by Section __.315(b) of the OMB Circular A-133, Coahoma Community College and Agricultural High School has prepared and hereby submits the following summary of prior audit findings as of June 30, 2004:

<u>Finding</u>	<u>Status</u>
2003-1	Corrective action taken. Procedures have been implemented to ensure all capital asset deletions are recorded and documented.
2003-2	Corrective action taken.
2003-3	Correction action taken
2003-4	Corrective action taken. Books and film selections are keyed into the system by department fund codes and item type. The system will print out a list containing current pricing information for the fiscal cycle.
2003-5	We have researched and gathered the appropriate resources which will help us in creating a disaster recovery plan which will be suitable to serve us in the event of any disaster.
2003-6	Corrective action taken. Procedures have been implemented to insure better control over grant expenditures
2003-7	Corrective action taken. Procedures are in place to ensure indirect cost amounts charged to grants is calculated on the correct base and rate as established in the grant agreement/budget.
2003-8	Corrective action taken. All expenditures are reviewed and compared to the grant budget/agreement and regulations to determine if the cost is allowable.
2003-9	Corrective action taken.
2003-10	Corrective action taken
2003-11	Corrective action taken.
2003-12	Corrective action taken. Procedures have been implemented to ensure that the FISAP is adequately reconciled to the financial records with all supporting documentation.
2003-13	Corrective action taken. Procedures are now in place to ensure that the college is in compliance with all reporting requirements. Any funds aside toward future building or renovation projects will be noted.

2003-14	Corrective action taken. Adequate procedures are now in place to ensure that amendments to grant budgets are documented. Purchases will be made from applicable line items where funds are available or a budget transfer form will be initiated.
2003-15	Corrective action taken.
2003-16	Corrective action taken.
2003-17	Corrective action taken. Procedures have been established to ensure greater control over grant expenditures. All expenditures will be reviewed and compared to the grant budget to determine allow ability. Any budget amendments will be adequately documented.
2003-18	Corrective action taken.
2003-19	Corrective action taken. Procedures have been implemented to ensure compliance with procurement and bidding standards as required by OMB Circular A-110.