

Identified Issues (Reference Specific Findings By Number)	Corrective Measures	Time Frame	Action Deemed Successful When	Means of Evaluation
2018-001: Signed time and effort certifications identified certain employees' time as 100% dedicated to the Special Education Cluster grant. For 5 of 40 transactions tested, employees on the certifications were paid from funding sources other than Cluster grant.	The Worcester Public Schools Budget Office has revised procedures that will include reviewing expenditures and incorporating all required documentation with corresponding journal entries in the district's electronic filing system.	Ongoing	When all proper documentation has been processed and verified.	Annual/ Quarterly Process
2018-002: The FR-1 report for the fiscal year 2018 grant award was not filed timely.	The district continues to revise procedures to ensure that the confirmation of all FR-1 reports for prior fiscal years are completed within the guidelines.	Ongoing	When all proper documentation has been processed and verified.	Annual/ Quarterly Process