Draft Implementation Plan of the Foundation Audit Recommendations



October - November 2025 Revise Board Policies. August 2025 Administrative Regulations, and Audit presented and share draft MOU implementing March 2026 accepted recommendations 1-9, 12, and 16 CWDL audit findings (#4, December #6, and #8-16) complete 2025 by March 2026. September 2025 Complete MOU SDUHSD to verify and implementing report to the Board. Implementation Plan recommendations 1-9. Overview presented to 12, and 16 Board of Trustees CWDL audit findings #4, #6, and #8-16 addressed from August 2025 - March 2026

CWDL audit findings (#4, #6, #8 through #16) addressed from August 2025 - March 2026:

- Expenditure controls
- Tracking of net assets
- Credit card payment controls
- Cash reconciliation process
- Payroll documentation
- Beginning balances
- Trial balance classification
- · Investment accounting
- Donor-restricted asset and tax reporting
- Salary Disclosure on form 990
- In-kind donations

Finding Number	Recommendations	мои	Individual Foundations (August 2025 - March 2026)
1	Comprehensive MOU	х	
2	Foundation reporting	х	
3	Foundation operating manual and policies	х	
4	Expenditure controls	х	х
5	Fees and donations	х	
6	IRS Form 990	х	х
7	Facility Use	х	
8	Credit card payments	х	х
9	Cash reconciliation process	х	х
10	Employee/payroll documentation		х
11	Beginning balances		х
12	Trial balance classification	х	х
13	Investment accounting		х
14	Donor restricted asset and tax reporting		х
15	In-kind donations		х
16	Tracking net assets	х	х