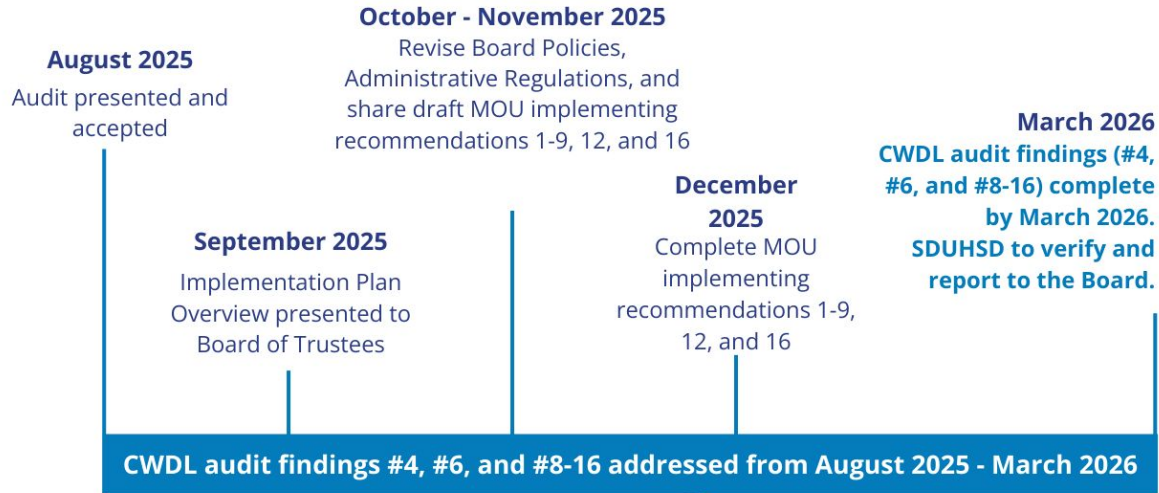


# Draft Implementation Plan of the Foundation Audit Recommendations



**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

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