



EXECUTIVE SUMMARY

PLAINFIELD PUBLIC SCHOOL DISTRICT July 1, 2020 to June 30, 2023

We found that the financial transactions included in our testing were related to the district's programs, were generally reasonable, and were properly recorded in the accounting systems. We also found the district generally complied with applicable statutory and regulatory requirements. In making these determinations, we noted the potential for savings in health benefits costs and found unsupported payments to private preschool providers. In addition, we found internal control deficiencies and compliance issues regarding: health benefits eligibility, the preschool program, procurement, laptops, wireless devices, payroll and personnel, criminal history background checks, information technology, and facilities management meriting management's attention. We also made observations related to non-instructional efficiency and adjustments to monthly budget payments.

AUDIT HIGHLIGHTS

- The district could have saved \$6.4 million in fiscal year 2023 had it participated in the School Employees' Health Benefits Program.
- The district does not review monthly billings for health benefits to verify enrollment eligibility and did not timely collect \$245,329 in premium contributions from employees on leave without pay.
- The district paid an additional \$884,969 to private providers of preschool education for services that could have been provided as part of their original contracts. The additional payments were not supported with any analysis to justify the increases and were not board approved.
- The district failed to collect required residency documentation and likely spent \$195,576 on ineligible students.
- The district did not always comply with applicable purchasing policies and regulations, circumvented the procurement regulations for landscaping services averaging \$271,435 per year, and conducted business with multiple companies owned by the same individual.
- The district calculated the overtime rate using 7.5 hours per day for most employees regardless of their contractual work hours. The district overpaid the employees in the Facilities and Grounds department \$199,625 in overtime from July 1, 2020 through June 30, 2023 because of the calculation error.
- The district could have potentially saved more than \$266,000 in extra compensation for bus drivers had the district specified their contractual work hours in the collective bargaining agreement.
- The district did not calculate payments for unused vacation leave correctly in 15 instances. The errors resulted in \$46,281 in overpayments and \$12,153 in underpayments.
- The district failed to safeguard laptops purchased with coronavirus relief funds. The value of the 28 laptops unaccounted for was \$34,356.

AUDITEE RESPONSE

The district generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click on the attached files.