

West Contra Costa Unified School District
Office of the Superintendent

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Cause: Lack of adequate policies and procedures over tracking and reporting capital assets. Amounts removed from the WIP (Work in Progress) in recent years have not been properly added to the Asset Vista capital asset listing.

Corrective Action Plan: In order to avoid such a finding in the future, both Business Services and Facilities will work closely together at the close of each fiscal year. Facilities will provide Business Services the correct balances and description for each project that will be removed from WIP (Work In Progress). Business Services will enter this information into our asset system Asset Vista. The ending year report from Asset Vista will be used to provide data in regard to assets for unaudited actuals to meet GASB 34 requirements.