

# Willmar Public Schools

## FY 2005 Audit Compliance

	FY	FY	FY	FY	FY	FY	
	2000	2001	2002	2003	2004	2005	Response to FY 05 Compliance Issues
Qualified Audit Report	X	X					
Fixed Asset Records Incomplete	X	X					
Grant Management	X	X					
Under Collateralized (Fund 01)		X		X			
Account Reconciliation	X	X					
Use Liability Account for COBRA		X					
Reconciliation of Payroll Withholding	X	X					
Reconciliation - UFARS/EDRS	X	X					
Budgeting Accuracy	X	X					
Petty Cash Account Not Reconciled		X					
Payroll Timecards			X		X		
SAF* - Approval Procedures		X					
SAF - Miscellaneous bank accounts			X				
SAF - Improper Activity Accounts		X	X				
SAF - Under Collateralization			X				
SAF - Deficit Balances		X	X				
SAF - CD reporting					X		
Broker Certification Letter				X			
Suggestion to improve JE review				X			
Title I Parent Permission Forms						X	Forms must be stored for 3 years. Implemented.
Approved Vendor List						X	List has been obtained, added to procedures.

\* Student Activity Fund

This is an internal document and not prepared by LarsonAllen