

# **ICA Report to Board of Education Sweet Home CSD**

**March 29, 2024  
By Denise Kolber, ICA  
([DKolber@Sweethomeschooldistrict.org](mailto:DKolber@Sweethomeschooldistrict.org))**

To: Board of Education  
From: Denise Kolber/ICA  
Date: March 29, 2024

I hereby certify that I have audited the below noted claims for the month of February. The claims have been reviewed for the appropriate amounts, approvals, reasonableness, and adherence to Department and State requirements.

All claims included therein have been checked for the following:

- Adherence to District policy and procedures
- Quotes and Bids obtained as required by Purchasing Procedures
- Pricing is correct as per bids, quotes, contracts etc.
- Purchase orders are pre-numbered
- Check number on the warrant are in sequence
- Purchasing Agent has signed each purchase order
- Purchase order date precedes the invoice date
- Signed Receipt of Goods/Services by an authorized employee
- Correct remit
- Appropriate detail backup
- Mathematical accuracy
- No duplication of payments
- Invoice(s) match the purchase order
- Travel vouchers are properly itemized
- Charges for professional services are properly itemized along with executed contract
- Sales tax not paid

The Audit Discover Report is attached noting exception found during review.

These claims have been authorized and paid to the claimant certified :

<u>FUND</u>	<u>DATE</u>	<u>CHECK NUMBERS</u>	<u>AMOUNT</u>
A	5-Feb	ACH	\$24,045
	6-Feb	119642-119708	\$106,962
	7-Feb	ACH	\$12,797
	12-Feb	119709	\$200
	13-Feb	119710-119767	\$1,529,138
	12-Feb	119768-119769	\$435
	12-Feb	ACH	\$1,298
	12-Feb	119770	70409
	14-Feb	119771	\$10,000
	16-Feb	119772-119838	250339
	18-Feb	ACH	\$48,558
	21-Feb	119839-119840	\$7,956
	26-Feb	119841-119908	\$562,376
	26-Feb	119909	\$329

26-Feb	ACH	\$1,497
27-Feb	ACH	\$814
27-Feb	ACH	\$13,832
27-Feb	119910	\$106
27-Feb	119911	\$33,913
29-Feb	119112	\$33,913

Total A Fund \$2,708,917

C	6-Feb	191410-191422	\$48,329
	13-Feb	191423-191432	\$39,399
	27-Feb	191433-191442	\$54,434
	27-Feb	191443	\$7,326

Total C Fund \$149,488

F	6-Feb	141102-141103	\$2,964
	13-Feb	141104-141106	\$812

Total F Fund \$3,776

H		180627	\$69,825
		180628	\$60,140

Total H Fund \$129,965

**Total All Funds \$2,992,136**

Sweet Home School District  
Discovery Report February 2024

DISCOVERY	RESOLUTION
<p>ICA noted 3 confirming orders. Confirming orders circumvent the controls put in place by the purchasing department. The controls ensure items are properly purchased with respect to department policies and state requirements. In addition, funds cannot be properly encumbered and budgeted.</p>	<p>Details of the confirming orders were provided to the Business Office. ICA also notes that employees should not be putting request in for reimbursement on claim forms. Prior approval is needed and once obtained a purchase order can be entered.</p>