

ICA Report to Board of Education Sweet Home CSD

**January 10, 2024
By Denise Kolber, ICA
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To: Board of Education
From: Denise Kolber/ICA
Date: January 10, 2024

I hereby certify that I have audited the below noted claims for the month of December. 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-Dec	118984-119054	\$282,490
	5-Dec	119055-119091	\$192,175
	5-Dec	ACH	\$18,010
	12-Dec	119092-119158	\$585,378
	22-Dec	119159-119168	\$15,015
	22-Dec	119169-119181	\$19,517
	22-Dec	119182	\$16,005
	19-Dec	119183-119271	\$1,662,693
	19-Dec	119272	\$2,160
	20-Dec	119273	\$625
	21-Dec	119274	\$2,930
	21-Dec	119275	\$11
	29-Dec	Ach	\$163

		Total A Fund	\$2,797,172
H	5-Dec	180590-180594	\$75,878
	12-Dec	180595-180597	\$152,762
	22-Dec	180598-180613	\$18,977,936
	22-Dec	180614	\$3,471
	22-Dec	180615-180618	\$120,804
	22-Dec	180619-180620	\$29,180
	29-Dec	180621-180623	\$19,700
		Total H Fund	\$19,379,731
C	5-Dec	191347-191355	\$31,456
	12-Dec	191356-191367	\$39,250
	19-Dec	191368-191372	\$13,496
		Total C Fund	\$84,202
F	5-Dec	141065-141077	\$34,030
	12-Dec	141078-141079	\$186
	19-Dec	141080-141085	\$13,842
		Total F Fund	\$48,058
		Total All Funds	\$22,309,163

Sweet Home CSD
Discovery Report – 12/23

DISCOVERY	RESOLUTION
ICA noted 3 confirming order. 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. .	Details of the confirming order were provided to the Business Office. ICA notes that the confirming orders stem from 2 events. These exceptions are not indicative of a District problem at this time. I believe overall controls and procedures are strong.