

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

**December, 2023  
By Denise Kolber, ICA  
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To: Board of Education  
From: Denise Kolber/ICA  
Date: December 17, 2023

I hereby certify that I have audited the below noted claims for the month of November. 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	8-Nov	118743	\$4,585
	8-Nov	118744-118824	\$636,441
	7-Nov	ACH	\$16,252
	9-Nov	118825-118830	\$615
	16-Nov	118831-118841	\$963
	16-Nov	118842-118911	\$1,218,838
	16-Nov	118912	\$352
	17-Nov	ACH	\$3,604
	21-Nov	118913-118980	\$726,331
	20-Nov	118981	\$106
	22-Nov	118982	\$675
	28-Nov	118983	\$553
		Total A Fund	\$2,609,315

H	8-Nov	180578-180581	\$30,847
	17-Nov	180582	\$24,973
	21-Nov	180583-180586	\$549,042
	21-Nov	180587-180589	\$180,162
		Total H Fund	\$785,024
F	8-Nov	141054-141056	\$91,102
	16-Nov	141057-141058	\$50,500
	16-Nov	141059	\$495
	21-Nov	141060-141064	\$200,308
		Total F Fund	\$342,405
C	8-Nov	191327-191339	\$57,574
	21-Nov	191340-191346	\$35,692
		Total C Fund	\$93,266
		Total All Funds	\$3,830,010

Sweet Home CSD  
Discovery Report – 11/23

DISCOVERY	RESOLUTION
<p>ICA noted 2 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. .</p>	<p>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.</p>