

ICA Report to Board of Education Sweet Home CSD

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

I hereby certify that I have audited the below noted claims for the month of August. 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	1-Aug	117716-117791	\$210,134
	1-Aug	117792	\$376
	1-Aug	117793	\$4,831
	7-Aug	117794	\$6,814
	8-Aug	117795-117863	\$1,258,455
	8-Aug	ACH	\$2,156
	14-Aug	ACH	\$13,622
	15-Aug	117864-117947	\$255,399
	15-Aug	117948	\$329
	15-Aug	11749-117950	\$749
	18-Aug	117951-117952	\$3,746
	23-Aug	117953	\$390
	23-Aug	117954-118007	\$439,240
	24-Aug	118008-118010	\$372,742

		Total A Fund	\$2,568,983
C	1-Aug	191234-191239	\$8,080
	15-Aug	191240-191246	\$10,959
	30-Aug	191247	\$752
	30-Aug	191248-191254	\$25,001
		Total C Fund	\$44,792
F	1-Aug	140954-140965	\$81,152
	8-Aug	140966-140967	\$2,141
	15-Aug	140968-140978	\$33,942
	23-Aug	140979-140984	\$51,168
		Total F Fund	\$168,403
H	1-Aug	180513-180520	\$1,210,824
	2-Aug	180521	\$1,112
	4-Aug	180522	\$29,982
	8-Aug	180523-180524	\$50,486
	15-Aug	180525-180527	\$8,191
	23-Aug	180528-180535	\$1,393,423
		Total H Fund	\$2,694,018
		Total All Funds	\$5,476,196

Sweet Home CSD
Discovery Report – 8/23

DISCOVERY	RESOLUTION
ICA noted 1 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.