

# **ICA Report to Board of Education Sweet Home Central School District**

June 25, 2023  
By Denise Kolber, ICA  
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To: Board of Education  
 From: Denise Kolber/ICA  
 Date: June 25, 2023

I hereby certify that I have audited the below noted claims for the month of 5/23. 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	5/1 -5/31	11861-117248	\$1,765,870
		ACH	\$31,655
		Total A fund	\$1,797,525
C	5/1-5/31	191168-191196	\$115,746
H	5/1-5/31	180477-180494	\$1,085,120
F	5/1-5/31	140905-140925	\$513,091

**Total All Funds**

**\$3,511,482**

Sweet Home CSD  
Discovery Report – 5/23

DISCOVERY	RESOLUTION
<p>ICA noted 8 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>