

ICA Report to Board of Education Sweet Home Central School District

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

I hereby certify that I have audited the below noted claims for the month of 6/23. 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	6-Jun	117249-117263	\$17,159
	6-Jun	117264-117282	\$22,042
	6-Jun	117283	\$352
	7-Jun	117284	\$436
	7-Jun	117285	\$173
	10-Jun	117286	\$229
	10-Jun	117287	\$117
	13-Jun	117288-117324	\$58,992
	13-Jun	117325-117354	\$1,516,668
	15-Jun	117355	\$2,172
	20-Jun	117356-117379	\$6,162

	21-Jun	117380-117407	\$21,364
	21-Jun	117408-117448	\$683,031
	20-Jun	117449	\$340
	27-Jun	117450-117468	\$24,685
	27-Jun	117469-117496	\$40,960
	26-Jun	117497	\$300
	26-Jun	117498	
	30-Jun	117499-117527	\$108,443
	30-Jun	117528-117554	\$62,545
	6-Jun	ACH	\$91
	8-Jun	ACH	\$1,872
	8-Jun	ACH	\$117
	21-Jun	ACH	\$14,216
		Total A Fund	\$2,582,466
F	1-Jun	140926	\$85
	12-Jun	140927-140933	\$119,574
	13-Jun	140934	\$679
	30-Jun	140935-140937	\$15,191
		Total F Fund	\$135,529
C	6-Jun	191197-191203	\$39,402
	13-Jun	191294-191213	\$41,253
	27-Jun	191214-191223	\$23,503
	30-Jun	191224-191226	\$923
		Total C Fund	\$105,081
H	21-Jun	180499-180502	\$41,968
	27-Jun	180503-180505	\$11,792
	30-Jun	180506	\$39,925
		Total H Fund	\$93,685

Sweet Home CSD
Discovery Report – 6/23

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>