

ICA Report to Board of Education Sweet Home Central School

December 15, 2022
By Denise Kolber, ICA
(Dkolber@Sweethomeschools.org)

To: Board of Education
From: Denise Kolber/CA
Date: December 15, 2022

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	3-Nov	114918	\$732
	14-Nov	114919	\$130
	7-Nov	114920-114960	\$108,378
	7-Nov	114961-114991	\$3,237
	7-Nov	114992-115018	\$40,872
	7-Nov	115019-115021	\$1,175
	7-Nov	wire	\$295
	17-Nov	115022-115026	\$29,491
	10-Nov	115027-115090	\$1,558,488
	14-Nov	115091	\$663
	14-Nov	115092-115114	\$6,672

22-Nov	115115-115146	\$440,344
30-Nov	115147-115168	\$2,780
30-Nov	115169-115219	\$84,314
30-Nov	115220-115222	\$17,793
30-Nov	115223-115226	\$2,280
30-Nov		

Total A fund	\$2,297,644
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F	7-Nov	140780-140789	\$53,106
	14-Nov	140790-140792	\$16,200
	30-Nov	140793-140794	\$3,689

Total F Fund	\$72,995
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H	7-Nov	180380-180383	\$347,847
	14-Nov	180384-180392	\$688,601
	30-Nov	180393-180397	\$131,663

Total H Fund	\$1,168,111
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C	7-Nov	190971-190977	\$40,411
	14-Nov	190978-190989	\$23,503

Total C Fund	\$63,914
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Sweet Home School - Discovery Report November 2022

DISCOVERY	RESOLUTION
ICA noted 2 confirming orders. 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. .	A copy of the confirming orders were provided to management to address with appropriate personnel.