

ICA Report to Board of Education Sweet Home Central School District

10/13/2023

By Denise Kolber, ICA
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To: Board of Education
From: Denise Kolber/ICA
Date: October 13, 2023

I hereby certify that I have audited the below noted claims for the month of 9/23. 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-Sep	118022-118097	\$544,521
	7-Sep	118098-118099	\$2,731
	8-Sep	118100	\$12,143
	8-Sep	118101	\$329
	12-Sep	118102-118158	\$489,297
	12-Sep	118159-118160	\$95,669
	19-Sep	ACH	\$9,881
	21-Sep	ACH	\$5,522
	21-Sep	ACH	\$7,731
	21-Sep	118161-118162	\$4,220
	22-Sep	ACH	\$30,927
		Total A Fund	\$1,202,971
F	6-Sep	140985	\$142,646
	12-Sep	141002-141008	\$97,469
		Total F Funds	\$240,115
C	12-Sep	191255-191260	\$8,914
		Total C Fund	\$8,914
H	6-Sep	180536-180539	\$178,651
	7-Sep	180540	\$57,718
	12-Sep	180541	\$41,254
	14-Sep	180542	\$150,354
		Total H Fund	\$427,977

Sweet Home School - Discovery Report September 2023

DISCOVERY	RESOLUTION
<p>ICA noted 1 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.</p>	<p>A copy of the confirming orders were provided to management to address with appropriate personnel.</p>