

ICA Report to Board of Education

Sweet Home School District

Audit claims for June 2021

July 24, 2021
By Denise Kolber, ICA
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To: Board of Education
From: Denise Kolber/ICA
Date: July 24, 2021

I hereby certify that I have audited the below noted claims for the month of June 2021. The claims have been reviewed for the appropriate amounts, approvals, reasonableness, and adherence to Department and State requirements. The monthly Audit Discovery Report is enclosed.

General

DATE	CHECK NUMBERS	AMOUNT
4-Jun	109302-109304	\$5,179
11-Jun	109305-109342	\$3,800
11-Jun	109343-109397	\$47,055
11-Jun	109398-109427	\$72,511
11-Jun	109428-109445	\$513,819
21-Jun	109446-109448	\$8,738
25-Jun	109449-109508	\$5,346
25-Jun	109509-109552	\$345,068
25-Jun	109553-109587	\$143,308
25-Jun	109588-109623	\$395,092
		\$1,539,916

Special Aid

DATE	CHECK NUMBERS	AMOUNT
11-Jun	140361-140364	\$1,790
11-Jun	140365	\$750
25-Jun	140366-140371	\$4,165
		\$6,705

Capital

DATE	CHECK NUMBERS	AMOUNT
11-Jun	180199	\$4,154
11-Jun	180120-180123	\$345,759
25-Jun	180124	\$650
		\$350,563

Cafeteria

DATE	CHECK NUMBERS	AMOUNT
3-Jun	19632	\$259
11-Jun	190633-19639	\$43,444
25-Jun	190640-190643	\$7,195
25-Jun	190644-190652	\$13,824
		\$64,722

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Sweet Home School - Discovery Report June 2021

DISCOVERY	RESOLUTION
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. .	A copy of the confirming orders was provided to management to address with appropriate personnel.
ICA noted food was provided for a Birthday Celebration. There was no indication that it was part of a curriculum program, or its educational purpose. The current District's policy 5323, for Reimbursement for meals/refreshments does not provide for this type of expenditure. In addition, the "reimbursement for meals/refreshments form" was not completed and approved properly.	Documentation for the event was provided to management.


8/11/21