

ICA Report to Board of Education Sweet Home CSD

**March 10, 2025
By Denise Kolber, ICA
(Dkolber@Sweethomeschooldistrict.org)**

To: Board of Education
From: Denise Kolber/ICA
Date: March 10, 2025

I hereby certify that I have audited the below noted claims for the month of February. 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>DATE</u>	<u>CHECK NUMBERS</u>	<u>AMOUNT</u>
A	12-Feb	122907-123003	\$838,674
	10-Feb	123004	\$332
	17-Feb	123005-123006	\$876
	26-Feb	123007-123125	\$1,591,724
	26-Feb	123126	\$155
	26-Feb	123127-123130	\$15,271
	26-Feb	ACH	\$5,982
	28-Feb	ACH	\$23,238
		Total A Fund	\$2,476,252
C	12-Feb	191697-191707	\$69,106

	26-Feb	191708-191716	\$33,287
		Total C Fund	\$102,393
F	12-Feb	141319	\$9,245
	26-Feb	141320-141324	\$1,881
	26-Feb	ACH	\$4,137
		Total F Fund	\$15,263
		Total All Funds	\$2,593,908

Sweet Home Claims Auditor Exception Report - Check Runs February 2025							
<u>PO Number</u>	<u>PO Date</u>	<u>Invoice Date</u>	<u>Vendor</u>	<u>Originator</u>	<u>Invoice Amount</u>	<u>Finding</u>	<u>Comment</u>
ClaimForm	N/A	1/31	Gerlach	Gerlach	\$64	Confirming orders circumvent the controls put in place to ensure items are properly purchased with respect to department policies and State requirements. Employees should not request reimbursement of an expense that has not been previously approved by the District.	Confirming order was giving to Business office for review.