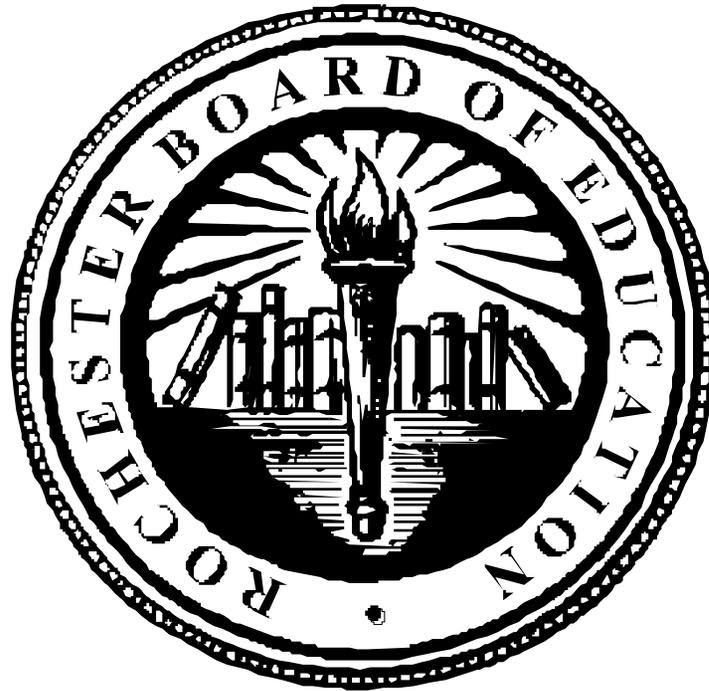
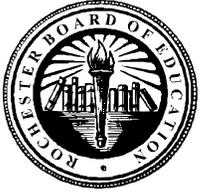


OFFICE OF AUDITOR GENERAL



Northwest College Preparatory School
Cash and P-Card Audit

October 2014



Office of Auditor General Northwest College Preparatory School Cash and P-Card Audit

BACKGROUND

School-based cash operations consist of Student Activity Funds (SAF) and other cash related activities which are not operated by or for the students. Other school based cash activities consist of operations where cash or cash related items are exchanged but is not considered an educational opportunity for the student, such as petty cash and Purchasing Card (P-Card) expenditures.

OBJECTIVE

To assess school operating protocols, procedures, documentation, oversight, and compliance for other cash related activities and P-Card management.

SCOPE

We inquired of school personnel regarding cash activities within the school and reviewed controls over these cash activities. We determined P-Card holders at the school and evaluated P-Card management to ensure compliance with District protocols and procedures. We reviewed cash and P-Card activities for the 2013-14 school year as of April 10, 2014.

CONCLUSION

Northwest College Preparatory School does not have other cash activities outside Student Activity Funds. A PTO exists and donates gifts to students in support for good behavior. The school does not follow District protocol for reporting these donations. It is also unclear regarding exactly which schools this group benefits and should be clarified and obtain Principal approval from both schools to operate. The school has one P-Cardholder, but it was noted that receipts were not consistently retained, and expense report reconciliations were not always prepared on a timely basis. Sales tax was noted to be charged on a purchase, as well.

MANAGEMENT ACTION PLAN

We have reviewed the various concerns contained within this report. It should be noted that the school leadership has changed since the review was performed.

Formal training from Accounting and Procurement were requested to ensure building personnel are aware of their responsibilities in this area. We will comply with the District protocols for P-Card expense reports, documentation and sales tax. We will also provide clarity regarding the PBS program.