



Campus Based Controls Audit Fiscal Year 2024-2025

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Date: September 10, 2025

To: Board of Trustees
Stephanie S. Elizalde, Ed.D., Superintendent

From: Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

Subject: Campus Based Controls Audit Fiscal Year 2024-2025

Executive Summary

In accordance with the Fiscal Year (FY) 2024-2025 Audit Plan, the Office of Internal Audit (OIA) completed the Campus Based Controls Audit FY 2024-2025. The audit focused on reviewing campus' activity funds, payroll, attendance for credit, and cafeteria operations to determine if they followed District policies, processes, and procedures.

Opportunities for improvement were identified in the following areas:

Observation	Priority	Recommendation
1	Medium	Increase the adoption of electronic payments at campuses to reduce cash handling risks and streamline collection and reporting efforts.
2	High	Enhance controls and oversight for senior dues, club dues, fines, and fees to improve transparency, consistency, and accountability.

Appendix 1 provides a summary of observations noted during campus site visits and controls testing, which did not warrant formal management responses. These included minor error rates that were considered insignificant and did not indicate any systemic issues. While the results were communicated to campus principals and relevant management, no further action was required. Any campus based controls audits that identified significant errors or systemic concerns are addressed in separate reports.

Background

Activity Funds

Activity funds are monies collected by campuses, which are used to support various activities to enhance the educational experience and overall well-being of students. There are two types of activity fund accounts: student activity funds which support activities that are raised and used for specific student organizations, and campus activity funds, which support campus co-curricular and extra-curricular activities. Student activity funds are derived from income received by a specific group and must be expended for the benefit of the students/group. Campus activity funds are derived from fees, fines, fundraisers, donations, and other sources of local revenue and are to be used for the general welfare of all students on the campus. Both types of funds are received and held by the school as trustee, to be expended or invested in accordance with the conditions of the trust. In order to track funds by organization, group, etc. the correct sub object code must be used when depositing or disbursing funds. The cash receipts report from Oracle shows funds received

and includes cash receipts, commission checks, and online payments from RevTrak, the District's online payment platform. The disbursements report shows payments made from activity funds. See Table 1 below for FY 2025 activity fund information for the campuses reviewed.

Table 1 – Campus Activity Funds FY Activity (as of March 2025)				
Campus	Campus Activity Fund Beginning Balance	Campus Activity Fund Receipts	Campus Activity Fund Disbursements	Campus Activity Fund Ending Balance¹
Macon ES	\$26,916	\$11,444	\$8,612	\$18,738
Seagoville HS	\$42,137	\$21,980	\$12,987	\$55,855
Stevens Park ES	\$5,949	\$39	\$3,358	\$2,652
Sudie L. Williams Talented and Gifted Academy	\$21,738	\$110,004	\$8,165	\$31,001
Thomas C. Marsh Preparatory Academy	\$13,052	\$10,100	\$11,875	\$11,289
Thomas Jefferson HS	\$86,021	\$188,963	\$189,984	\$91,988
W. E. Greiner Exploratory Arts Academy	\$70,275	\$29,947	\$22,561	\$76,565

Table 1 – Student Activity Funds FY Activity (as of March 2025)				
Campus	Student Activity Fund Beginning Balance	Student Activity Fund Receipts	Student Activity Funds Disbursements	Student Activity Fund Ending Balance¹
Macon ES	\$1,051	\$361	\$0	\$1,412
Seagoville HS	\$48,249	\$132,170	\$58,608	\$70,045
Stevens Park ES	\$303	\$314	\$0	\$616
Sudie L. Williams Talented and Gifted Academy	\$2,819	\$584	\$2,465	\$937
Thomas C. Marsh Preparatory Academy	\$18,582	\$17,139	\$11,250	\$23,599
Thomas Jefferson HS	\$63,191	\$99,744	\$37,436	\$103,000
W. E. Greiner Exploratory Arts Academy	\$70,823	\$6,722	\$13,691	\$66,007

Vending Machines

In accordance with CFD (LEGAL), campuses are authorized to earn commissions from vending machine sales, which are retained within activity funds. These funds are to be used for the benefit of students and staff.

Vending machines are located in both faculty lounges and student common areas. Machines accessible to students are subject to federal regulations, which require the products offered meet USDA Smart Snacks Guidelines. Additionally, these machines must be turned off during designated times of the school day to comply with federal guidelines. Commissions earned from machines accessed by students should be recorded and deposited into the campus activity fund account to use for campus activities. Commissions earned from machines located in faculty areas should be deposited into the faculty account and used at the discretion of the majority of the campus faculty.

¹ The Ending Balance does not foot since encumbrances were excluded from the table.

Currently, the District maintains an exclusive contract with Coca-Cola Southwest Beverages LLC (Coca-Cola) for the sale of beverages at campuses districtwide. This contract does not include the sale of snacks. Snack vending is procured by the campus.

Attendance for Credit (AFC)

The purpose of the AFC program is to provide an opportunity for students to restore credit or final grade(s) in accordance with TEC 25.092. The program takes effect for students who fall between a 75% - 90% attendance threshold. If the student maintains a passing grade, the student may make up lost instructional time to earn credit for the class by completing a plan approved by the principal that meets the instructional requirements of the class. Table 2 below shows the number of students that participated in the AFC program during FY 2025.

Table 2 – Attendance for Credit (as of March 2025)	
Campus	No. of Students in AFC
Macon ES	24
Seagoville HS	760
Stevens Park ES	32
Sudie L. Williams Talented and Gifted Academy	11
Thomas C. Marsh Preparatory Academy	110
Thomas Jefferson HS	615
W. E. Greiner Exploratory Arts Academy	154

Scope

The audit focused on activity from FY 2023-2024 and FY 2024-2025. Certain other matters, procedures, and transactions outside that period were reviewed to understand and verify information during the audit period.

Objective

The audit objective was to determine if campuses complied with District policies, and if processes and procedures are effective and efficient related to the following:

- Activity Funds
- Payroll
- Attendance for Credit
- Cafeteria Operations

Methodology

Campus Controls Site Visits and Testing - OIA made a sample selection of campuses. Campuses selected for review are based on various attributes such as dollar amount of activity in activity funds, campuses with new principals, financial clerks, or office managers, requests made by the principal or management, or campuses that have not been audited recently. For each campus selected, OIA reviewed transactions and supporting documents related to activity funds, payroll, attendance for credit, and cafeteria operations.

OIA conducted site visits, interviewed campus staff, conducted walkthroughs, and performed the following procedures:

1. Activity Funds

- Board of Control (BOC) – To determine if campuses complied with District requirements to establish a BOC and hold BOC meetings to review activity fund activities such as fundraisers, cash receipts, deposits, purchases, and transfers, OIA requested BOC meeting minutes and activity fund supporting documents
- Training – To determine if campus staff responsible for activity funds (i.e., principal, principal designee, bookkeeper, and sponsors) completed the required activity funds training and passed the training quiz, auditors identified campus staff responsible for activity funds and reviewed training certificates.
- Monthly Reconciliations – To determine if cash receipts and bank deposits were properly accounted for, OIA obtained and reviewed the campus' bank reconciliation prepared by the General Ledger Division of the Accounting Services Department along with the reports below and verified there were no unusual or lengthy outstanding items:
 - DISD Receipts Awaiting Remittance Report
 - DISD Receipts Awaiting Bank Clearance Report
 - DISD Activity Fund Unreconciled Transactions Detail Report
- Cash Receipts – To determine if cash receipts for activity funds were properly supported, OIA obtained the *DISD Cash Receipts Register – Activity Funds* report from Oracle for FY 2025 as of the testing date and compared to activity funds records maintained at the campus. OIA selected a random sample of cash receipts for each campus and verified the following:
 - Oracle receipts were supported by an S-1 receipt or the FASC – Activity Funds Tabulation of Monies Collected from Students form, as applicable.
 - Oracle receipts were supported by the FASC – Activity Funds Sponsor/Staff Deposit Slip form, if applicable.
 - Sponsors submitted funds to the bookkeeper on the date collected.
 - Both the bookkeeper and sponsor signed the Oracle receipt.
 - The account code matched the purpose.
- Cash Safeguarding and Bank Deposits – To determine if cash collected was properly safeguarded and deposited in the bank, OIA reviewed the following:
 - The campus had a working safe.
 - Access to the safe was properly restricted.
 - The safe was kept locked.
 - There were no deposit bags in the safe with dates older than the last courier pick-up.
- Purchases and Disbursements – To determine if the campus complied with policies and procedures for activity fund disbursements, OIA reviewed activity funds disbursements documentation maintained at the campus. In addition, auditors obtained the *DISD Requisitions PO by Line report from Oracle* for FY 2024-2025 as of the testing date and selected a random sample of activity fund disbursements for each campus and verified

the following:

- The FASC Activity Funds Request for Purchase and Payment form was signed by the principal and reviewed by the BOC.
 - The requisition was approved by the principal.
 - A quote was attached to the requisition.
 - The correct line code was used in the requisition.
 - A purchase order was created after the requisition was approved.
 - Items were received or services were rendered, and the vendor provided an invoice before the payment was made.
 - Sales tax was not included in the payment, unless required.
 - Purchases made with campus activity funds were made from a District approved vendor.
 - Purchases made with student activity funds complied with the intended purpose of the group.
 - Purchases were allowable per District policy.
 - Preapproval reimbursement was obtained and documented.
- Fundraising – To determine if fundraising activities were approved and if funds collected were properly accounted for, OIA obtained a report from Laserfiche showing the fundraiser permission forms submitted for approval as of the testing date. OIA then obtained a report showing the financial recap forms that were submitted in Laserfiche and verified a recap was submitted timely for each approved fundraiser. OIA then selected a random sample of five fundraisers per campus and verified the following:
 - There were no significant discrepancies between projected and net income.
 - Funds raised were receipted in Oracle using the correct account code.
 - Required forms were used (e.g., Fundraiser Financial Recap worksheet, and Fundraiser Cancellation form)
 - Donations – To determine if donations were properly supported, accounted for, and reported, OIA identified organization donations in the *DISD Cash Receipts Register – Activity Funds* report and verified the following:
 - Donation approved by the Principal, Executive Director, and Board of Trustees (if required)
 - The campus reported the donation to the Volunteer and Partnership Services department.
 - The campus documented donor intent.
 - The campus recorded donations in the applicable activity funds account and disbursed funds according to donor intent.

2. Payroll

- Payroll – To determine if the campus followed policies and procedures for payroll, OIA obtained the DISD GL Payroll Distribution Report from Oracle and verified the following:
 - Overtime and comp time was pre-approved.
 - Comp time accruals were not excessive and did not exceed 80 hours.
 - Overtime compensation did not exceed the 20% limit of employee's salary.

3. Attendance for Credit

- Attendance for Credit (AFC) – To determine if the campus complied with AFC requirements, OIA reviewed information from the AFC system and verified the following:
 - A principal's plan is implemented.
 - Seat time hours were documented, completed timely, and in accordance with the assigned principal's plan, and conducted outside of the required instructional time.
 - Assignments for content-specific work were completed by the student during seat time hours and were maintained in the AFC system.
 - Evidence of the Attendance Committee's approval/denial of credits to support final decisions.
 - Any exceptions to the attendance for credit program requirements were accompanied by a valid petition.

4. Cafeteria Operations

- Cafeteria Cleanliness – To determine if the campus cafeterias were clean and up to date on required inspections, OIA performed the following:
 - Completed a walkthrough of the kitchen and other areas to verify cleanliness, current state of equipment, and if staff were following procedures for proper food handling.
 - Obtained the last two City of Dallas, Department of Code Compliance – Consumer Health Division, Retail Food Establishment Inspection Reports and verified the campus met the City of Dallas food protection and education sanitation standards.
- Cash Handling – To determine if cash collected by the campus cafeteria was handled in accordance with District policy, OIA conducted a walkthrough with the campus kitchen supervisor and verified the following:
 - Cash deposit bags were locked in the safe and recorded in the *Cafeteria Deposit Pick-up Log*.
 - Change fund was secured in a black box or safe.
 - Change fund matched the amount recorded in the cafeteria change fund form.
- Cafeteria Operations – To assess whether the campus cafeteria is adequately staffed and that students are utilizing the food services, the OIA conducted an observation of the cafeteria environment.

For each of the procedure steps 1 through 4 above, see Appendix A for testing results and exceptions noted.

5. Data Analysis

Auditors obtained and reviewed the Oracle Cash Receipts Report from July 1, 2023 to May 29, 2025 to perform the following analysis:

- Cash Analysis –To evaluate if the use of the online payment platform has increased to reduce risks associated with handling cash, auditors determined the amount of cash payments vs online payments along with the number of campuses utilizing the online payment method. Auditors then compared trends to analysis conducted during the audit reported in May 2023.

See Recommendation 1 in this report.

- Dues and Fees – To determine if activity fund collections for dues and fees are effectively tracked and managed, auditors analyzed data to identify trends and evaluate the reasonableness and consistency of dues and fees collected across schools.

See Recommendation 2 in this report.

Vending Machines – To evaluate vending machine revenues received and recorded as activity funds, auditors used the cash receipt report from Oracle and analyzed the reported vending machine revenue by campus, range of funds collected across locations, and vendors providing vending machine services.

Results were shared with management for further review.

Primary criteria used for each area reviewed in this audit were:

Activity Funds

- 1) CFD (LOCAL), Accounting: Activity Funds Management, date issued June 3, 2022
- 2) CFD (LEGAL), Accounting: Activity Funds Management, date issued September 25, 2009
- 3) FJ (REGULATION), Student Fundraising, date issued May 25, 2017
- 4) CDC (REGULATION), Gifts and Solicitations, date issued August 31, 2023
- 5) Dallas ISD Activity Funds Manual, updated July 2023
- 6) Dallas ISD Activity Funds Sponsor/Staff Handbook, updated July 2024
- 7) Dallas Independent School District (ISD) Purchasing Manual, dated August 2023

Payroll

- 1) DEA (REGULATION), Compensation Plan, updated March 28, 2022
- 2) Dallas ISD Oracle Payroll Manual, updated July 10, 2023

Attendance for Credit

- 1) FEC (REGULATION), Attendance, Attendance for Credit, date issued November 4, 2016
- 2) FEC (LOCAL), Attendance for Credit, date issued December 1, 2016
- 3) Texas Education Code, Section 25.092, Minimum Attendance for Class Credit or Final Grade, September 9, 2021
- 4) Attendance for Credit Procedural Manual 2024-2025

Cafeteria Operations

- 1) Dallas ISD Food and Child Nutrition Services Standard Operating Procedure, Cleaning and Sanitizing Food Contact Surfaces, updated August 20, 2024
- 2) Dallas ISD Food and Child Nutrition Services Standard Operating Procedure, Date Marking Ready-to-Eat Time/Temperature Control for Safety Foods, updated August 20, 2024
- 3) Dallas City Code, Volume I, Chapter 17, Article X., Section 17-10, Compliance and Enforcement (as of this report date)

Audit Observations and Recommendations

Observation 1 – Electronic payments are underutilized by campuses.

Condition

Auditors reviewed the cash receipts register report from Oracle for FY 2024-2025 noting the online payment platform, RevTrak, is underutilized despite prior audit recommendations and is trending downward. Of the \$7.4 million in total activity fund collections during FY 2024-2025, only 11% (\$852,309) were processed through RevTrak. Furthermore, just 73 of 237 campuses (31%) processed payments using the platform.

In comparison, the prior audit of activity fund processes; reported in May 2023 which included the transactions from July 1, 2021, through December 31, 2022; showed slightly higher utilization than the current FY, with 12% of collections processed through RevTrak and 33% of campuses (75) using it. This decline occurred despite management's previous efforts to address the issue.

Cause

Low RevTrak utilization can be attributed to the following:

- The absence of a mandatory policy. As noted above, many recommendations and attempts by management have been made to increase the use of the District's online payment platform and have been unsuccessful.
- While difficult to establish how often it occurs, OIA has received reports of campuses utilizing unauthorized online payment platforms such as Venmo, Zelle, and PayPal as they are more familiar to staff, students, and parents, and considered more user friendly.
- Although RevTrak trainings are widely available, including one on one trainings offered by the FASC Department, many campuses are still unaware of or intimidated by the payment platform.

Effect

The limited use of RevTrak and the heavy reliance on cash as the primary payment method increase the risk of theft and misappropriation of funds. While the overall financial exposure is low due to the relatively small dollar amounts involved, there is no assurance that all cash collections are properly captured and recorded. In contrast, RevTrak provides a more secure and transparent process, offering a robust audit trail that enhances accountability and facilitates accurate tracking of receipts.

Recommendation 1

In order to ensure higher participation in electronic payment collection, the District should:

1. Explore payment platform options that may be more user friendly and familiar to staff, students, and parents without sacrificing necessary controls. When exploring options, consider unifying the online payment platform with the other platforms used across the District such as GoFan and My School Bucks, to minimize fees, streamline oversight, enhance familiarity, etc. In the meantime, implement, utilize, and promote RevTrak's capabilities such as QR codes, which are not currently widely utilized across campuses.

2. Transition to cashless campuses, or at a minimum mandate electronic payments for transactions above a determined dollar or transaction threshold. This ensures higher dollar and higher transaction collections benefit from the platform's built-in controls, electronic recordkeeping, and easier reconciliation. To ensure inclusivity, the District could offer support during the transition with alternative payment solutions for families without access to electronic funding.
3. Leverage multiple communication channels to promote usage of online payments. By consistently reinforcing the importance, benefits, and expectations through trusted, multiple touchpoints, the District can build familiarity, reduce resistance, and ultimately increase electronic payment adoption.

Risk Level for Observation 1: Medium²

Management Response

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Management Response:

Finance will explore opportunities to make Revtrak more friendly and familiar to staff and parents while maintaining controls. Specifically, we will seek to expand the use of QR codes by parents and explore minimizing transaction fees. To align with Recommendation 2, we will mandate electronic payment of senior fees and club dues, with exceptions for families lacking access to electronic funding. We will collaborate with School Leadership on both internal and external communications to promote the usage of electronic payments.

Estimated Implementation Date: September 30, 2026

Individuals responsible for implementation:

Kim Merkson, Director II, Finance and Accounting, Financial Services

Observation 2 - Student dues (such as senior dues and club dues), fines, and fees are inconsistent, unclear, and weakly controlled.

Condition

Using the FY 2024-2025 receipts register, auditors attempted to analyze and verify dues, fines, and fees collected were recorded and deposited. Auditors were unable to comprehensively assess, analyze, and verify funds were properly collected and deposited due to the following:

- Activity fund receipts do not always use the correct sub-object code that aligns with the activity the funds are collected for, making it difficult to readily determine and reconcile dollars collected for specific activities such as senior dues, club dues, fines, and fees.
- There is no documentation reported for how many dues, fines, and/or fees are assigned and collected in order to determine all dollars were deposited. The online payment platform has

² See Attachment 1 for Definition of Risk Level.

the functionality to assign specific students charges for dues, fees, and fines; however, as noted in Observation 1, the online payment platform, including this functionality is not currently utilized, but rather campuses manually track and manage payments primarily via paper or Excel spreadsheets, if at all.

- There is no standardized pricing structure or process to report pricing for dues or fines/fees making it difficult to determine if charges are properly collected and deposited into the associated activity fund account. Each campus is permitted to establish their own pricing for dues and fines, as associated activities and costs may vary. As the various pricing structures are not reported, there is no way to verify all funds were collected and deposited.

Cause

Inconsistent dues/fees collection practices are driven by manual collection and accounting processes, the absence of a mandatory policy, decentralized oversight, lack of standardized or reported pricing structures and assignment of charges.

Effect

Although activity fund dollar amounts may not be significant, inconsistencies in the recording of receipts limit the completeness and reliability of the data needed to monitor activity fund collections. Poor management of student activity monies increases reputational and legal risks. Additionally, activity fund cash collections require more manual and time-consuming, documentation, reporting, and monitoring increasing the administrative burden on campuses.

Recommendation 2

In order to better manage and track student dues/fees, as well as reduce the administrative burden on campuses and improve oversight, the District should:

1. Require student dues/fees be assigned and paid using the District's online payment platform. RevTrak has the capability to assign dues/fees to students and is already linked to the student information system allowing for significant enhancements in automation. Pre-K tuition collections began using this platform and collections went from approximately \$80,000 under collected in FY24 to only \$3,000 under collected in FY25.

At a minimum, the online fee management platform should be utilized with higher dollar values, such as senior and club dues to allow for campuses to assign fees to specific students, easily determine who has not paid as well as allow for more efficient reconciliation, less manual reporting, and more effective centralized oversight. Additional tools to consider are utilization of QR codes which link back to RevTrak for students to easily pay fines/fees. Again, this will eliminate the need for manual logs, deposits, reporting, and reconciliations.

2. Establish/Revamp processes for centralized oversight. If the online payment platform is utilized, this process will be much simpler as dues/fee structures, students assigned, and payments will all be documented in one platform automatically, eliminating the need for campuses to submit manual Laserfiche reporting and recaps. Additionally, accounting codes can be automatically populated based on the activity charge to ensure accurate bookkeeping. This will cut down the time it takes the FASC team to review, reconcile, and monitor.

For instances where the online payment platform will not be utilized, a more efficient, digital centralized tracking system should be established that includes the following:

- A comprehensive list of campuses that collect dues, fines/fees and what they are for.
- Amounts per dues, fines/fees, collection frequency, and any club-specific variations.
- Participation counts, where applicable

Reported collections should then be reconciled to the deposits and accounting records.

Risk Level for Observation 2: High³

Management Response

Acknowledgement of observation:

- ☒ Agree
☐ Disagree

Management Response:

Finance will work with School Leadership to require electronic payment for senior fees and club dues via Revtrak, with exceptions for families lacking access to electronic funding. We will expand the rollout of QR codes across campuses to make it easier for parents to pay. We will streamline documentation requirements for senior fees and club dues. We expect requirements to be substantially reduced both for campuses that collect these fees and dues fully through Revtrak and for those campuses that continue to have some cash/check collections.

Estimated Implementation Date: September 30, 2026

Individuals responsible for implementation:

Kim Merkson, Director II, Finance and Accounting, Financial Services

Conclusion

Overall, the District has established processes to manage the areas reviewed in the report. Implementation of the recommendations in this report would assist the campus in having more effective processes to manage activity funds. These improvements would not only support accountability and compliance but also contribute to a more streamlined administrative experience for both staff and students.

We would like to thank the campuses, Financial Services, and School Leadership for their cooperation and assistance during this audit.

The audit was conducted in conformance with the Institute of Internal Auditors' *Global Internal Audit Standards*. Those standards require OIA to plan and perform the audit to obtain sufficient, reliable, and relevant evidence to provide a reasonable basis for our observations and conclusions based on our audit objectives. OIA believes the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

See Attachment 1 for Definition of Risk Level.

Respectfully submitted,

Robert Rubel

Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

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Definition of Risk Level

Risk Level	Definition
High	These risks could directly impact the achievement of critical strategic or operational objectives of the District. There is a high likelihood of occurrence, and if the event materializes, it could result in a significant negative impact on the District's financial stability, operational efficiency, ability to meet intended outcomes, reputation, or compliance, potentially exceeding the District's risk appetite.
Medium	These risks pose a moderate likelihood of occurrence and could have a notable adverse impact on important operational aspects of the District. While undesirable, the potential financial, reputational, strategic or compliance consequences are less severe than high-level risks and may approach the District's risk appetite.
Low	These risks have a low likelihood of occurrence and are expected to have a minimal impact on the District's operational efficiency, financial standing, reputation, or compliance. These risks are generally within the District's risk appetite but still warrant monitoring and may require basic controls.

Summary of Observations by Campus

Tickmark Legend

%	Error Rate
**	No Fundraiser permission was submitted, as such no Fundraiser recap was completed
*	Auditors were unable to obtain documentation to support seat time hours or work completed
✓	No exception noted
X	Exception
N/A	Not Applicable
N	Not tested

No.	Testing Attributes	Macon ES	Seagoville HS	Stevens Park ES	Sudie L. Williams Talented and Gifted Academy	Thomas C. Marsh Preparatory Academy	Thomas Jefferson HS	W. E. Greiner Exploratory Arts Academy
1. Activity Funds								
1A. Board of Control (BOC)								
1	The campus has a BOC	✓	✓	✓	✓	✓	✓	✓
2	BOC meets on a regular basis	✓	✓	✓	X	✓	✓	X
3	Applicable personnel attendened BOC meetings	✓	✓	✓	✓	✓	✓	✓
4	Meetings were well documented and necessary activities were discussed	✓	✓	✓	✓	✓	✓	✓
1B. Training		Sample Size: 8	Sample Size: 14	Sample Size: 6	Sample Size: 15	Sample Size: 27	Sample Size: 24	Sample Size: 29
1	Principal or designee completed Activity Funds Training and passed the quiz	✓	✓	33%	✓	✓	✓	✓
2	Office Manager completed Activity Funds Training and passed the quiz	✓	✓	✓	✓	✓	✓	✓
3	Financial Clerk completed Activity Funds Training and passed the quiz	✓	✓	N/A	✓	✓	✓	✓
4	Sponsors completed Activity Funds Training and passed the quiz	✓	✓	✓	✓	✓	✓	✓
1C. Monthly Reconciliations								
1	No lengthy outstanding items in the 461-CAF reconciliations	✓	✓	✓	✓	✓	✓	✓
2	No lengthy outstanding items in the 865-SAF reconciliations	✓	✓	✓	✓	✓	✓	✓

Summary of Observations by Campus (Continued)

Tickmark Legend

%	Error Rate
**	No Fundraiser permission was submitted, as such no Fundraiser recap was completed
*	Auditors were unable to obtain documentation to support seat time hours or work completed
✓	No exception noted
X	Exception
N/A	Not Applicable
N	Not tested

No.	Testing Attributes	Macon ES	Seagoville HS	Stevens Park ES	Sudie L. Williams Talented and Gifted Academy	Thomas C. Marsh Preparatory Academy	Thomas Jefferson HS	W. E. Greiner Exploratory Arts Academy
1D.1 Cash Receipts		Sample Size: 3	Sample Size: 6		Sample Size: 6	Sample Size: 6	Sample Size: 6	Sample Size: 6
1	Oracle receipt was supported by S-1 receipt or Tabulation of Monies Form, as applicable	✓	17%	N/A	✓	✓	33%	17%
2	S-1 receipt/Tab of monies completed entirely (dated, who submitted cash, who collected cash, etc)	✓	✓	N/A	100%	✓	✓	✓
3	Oracle receipt was supported by sponsor deposit form	✓	✓	N/A	✓	✓	✓	✓
4	Funds were submitted by the sponsor to the bookkeeper on the date collected	✓	33%	N/A	✓	✓	33%	✓
5	Oracle receipt was signed by bookkeeper and sponsor	✓	✓	N/A	100%	✓	✓	✓
1D.2 Cash Safeguarding and Bank Deposits								
1	The campus has and utilizes a working safe	✓	✓	N/A	✓	✓	✓	✓
2	Safe is secure and has appropriate access controls	✓	✓	N/A	✓	✓	✓	✓
3	The safe was locked at the moment of inspection	✓	✓	N/A	✓	✓	✓	✓
4	Access to the safe is restricted	✓	✓	N/A	✓	✓	✓	✓
5	There are not any deposit bags in the safe with dates older than the last courier pick up	✓	✓	N/A	✓	✓	✓	✓
1E. Disbursements (Purchases)		Sample Size: 8	Sample Size: 6	Sample Size: 11	Sample Size: 6	Sample Size: 6	Sample Size: 6	Sample Size: 6
1	The FASC - Activity Funds Request for Purchase and Payment Form (CAF 2071) was reviewed by BOC	✓	17%	55%	✓	✓	✓	100%
2	Requisition was approved by the principal in Oracle	✓	✓	✓	✓	✓	✓	✓
3	A quote was attached to the Requisition (excluding catering)	✓	✓	18%	✓	✓	✓	✓
4	Correct line code was used in the Requisition	✓	✓	✓	✓	✓	✓	✓

Summary of Observations by Campus (Continued)

Tickmark Legend

%	Error Rate
**	No Fundraiser permission was submitted, as such no Fundraiser recap was completed
*	Auditors were unable to obtain documentation to support seat time hours or work completed
✓	No exception noted
X	Exception
N/A	Not Applicable
N	Not tested

No.	Testing Attributes	Macon ES	Seagoville HS	Stevens Park ES	Sudie L. Williams Talented and Gifted Academy	Thomas C. Marsh Preparatory Academy	Thomas Jefferson HS	W. E. Greiner Exploratory Arts Academy
5	Items were received/services were rendered, and vendor provided an invoice before payment was made	✓	✓	✓	✓	✓	✓	✓
6	Sales tax was not included in payment, unless required to be included	✓	✓	✓	✓	✓	✓	✓
7	Purchases with CAF (461) were made from DISD awarded vendors	✓	✓	✓	✓	✓	✓	✓
8	Purchases with SAF (865) comply with the intended purpose of the group	✓	✓	✓	✓	✓	✓	✓
9	Purchase was allowable per District policy	✓	✓	✓	✓	✓	✓	✓
10	If a reimbursement, approval was obtained and documented, and a legible, itemized receipt was submitted in iExpense within 10 days of purchase	✓	✓	✓	✓	✓	✓	✓
1F. Fundraising		Sample Size: 3	Sample Size: 5		Sample Size: 3	Sample Size: 5	Sample Size: 6	Sample Size: 5
1	The Fundraiser Permission Form was completed	N/A	✓	N/A	✓	✓	17%	✓
2	The Financial Recap Form was completed and submitted to the Principal within 10 days of the end of the fundraiser, except commission-based fundraisers	N/A	✓	N/A	✓	✓	✓	✓
3	Fundraiser Financial Recap Worksheet was completed by the Sponsor and attached to the Financial Recap Form in Laserfiche	N/A	✓	N/A	✓	✓	✓	✓
4	Projected income vs net income variances were deemed appropriate	N/A	✓	N/A	✓	✓	✓	✓
5	Funds were received and recorded in Oracle	N/A	✓	N/A	✓	✓	✓	✓
6	Funds were coded to the account approved on the fundraiser approval form	N/A	✓	N/A	✓	✓	✓	✓

Summary of Observations by Campus (Continued)

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✓	No exception noted
X	Exception
N/A	Not Applicable
N	Not tested

No.	Testing Attributes	Macon ES	Seagoville HS	Stevens Park ES	Sudie L. Williams Talented and Gifted Academy	Thomas C. Marsh Preparatory Academy	Thomas Jefferson HS	W. E. Greiner Exploratory Arts Academy
1G. Donations			Sample Size: 5	Sample Size: 1	Sample Size: 5	Sample Size: 7	Sample Size: 6	
1	Donor intent was documented	N/A	✓	✓	100%	✓	✓	N/A
2	The donation was reported to Volunteer and Partnership Services	N/A	100%	✓	100%	100%	33%	N/A
3	The donation was recorded and disbursed according to donor intent	N/A	✓	✓	✓	57%	33%	N/A
4	The donation was approved by the Principal	N/A	✓	✓	100%	43%	✓	N/A
2. Payroll		Sample Size: 3	Sample Size: 3	Sample Size: 1	Sample Size: 15	Sample Size: 5		Sample Size: 5
1	Overtime was authorized in advance by the supervisor, excluding FCNS and custodial employees	N/A	50%	100%	100%	100%	N/A	100%
2	Total overtime paid during FY did not exceed 20% of their yearly salary	N/A	✓	✓	✓	✓	N/A	✓
3	Comp Time during FY is not excessive	N	N	N	✓	✓	N/A	✓
3. Attendance for Credit					Sample Size: 3	Sample Size: 5	Sample Size: 5	Sample Size: 5
1	There's a principal's plan noting the hours of seat time per number of absences.	N	N	N	✓	✓	✓	✓
2	The number of seat time hours assigned was in accordance with the determined hours on the Principal's Plan	N	N	N	✓	✓	✓	✓
3	The seat time logs documented the number of hours of seat time conducted	N	N	N	✓	*	*	*
4	The seat time hours were conducted outside of school hours (for samples where seat time was logged)	N	N	N	✓	*	✓	*

Summary of Observations by Campus (Continued)

Tickmark Legend

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✓	No exception noted
X	Exception
N/A	Not Applicable
N	Not tested

No.	Testing Attributes	Macon ES	Seagoville HS	Stevens Park ES	Sudie L. Williams Talented and Gifted Academy	Thomas C. Marsh Preparatory Academy	Thomas Jefferson HS	W. E. Greiner Exploratory Arts Academy
5	The work was completed by the student and documented the student's name, date, and time of completion	N	N	N	✓	*	20%	*
6	The work appeared to be for the subject/course tested (for samples where work was documented)	N	N	N	✓	*	✓	*
7	The attendance committee appropriately approved awarded credit	N	N	N	✓	N/A	✓	N/A
4. Cafeteria Operations								
1	Cafeteria is organized and clean	N	✓	N	✓	✓	✓	✓
2	State of equipment is in good condition	N	✓	N	✓	✓	✓	✓
3	Staff is sufficient	N	N/A	N	✓	✓	✓	✓
4	Students are eating the food	N	N/A	N	✓	✓	✓	✓
5	No items Out of Compliance in the last two Department of Code Compliance - Consumer Health Division, Retail Food Establishment Inspection Report	N	✓	N	✓	✓	✓	✓
6	No significant observations made in the last two Inspection Reports	N	✓	N	✓	✓	✓	✓
7	Cafeteria cash deposits are kept in the safe until courier pick-up	N	✓	N	✓	✓	✓	✓
8	All deposit bags are in the safe recorded in the Cafeteria Deposit Pick Up Log	N	✓	N	✓	✓	✓	✓
9	If the change fund is not in use, it is stored in the cafeteria black box or safe. If the fund is in use, the amount matches the amount recorded in the "start change money" located at top of C-1 form.	N	✓	N	✓	✓	✓	✓