



Things to Remember

- Cash apps should not be utilized.
- All purchases must be pre-approved by the principal using a Payment Authorization Form.
- Invoices and receipts are required for disbursement; packing slips, statements, and quotes are not accepted.
- The purchase of gift cards is prohibited.
- Funds collected from students must be documented on a Cash Receipt Form or teacher receipt and given to the bookkeeper for deposit.



RICHMOND COUNTY SCHOOL SYSTEM INTERNAL AUDITING DEPARTMENT

Dr. D'Andrea Burns Jackson – Director

Joyce Frankenfield – Administrative Assistant

Charles Wilcher- Auditing Clerk

Ashley Brown – Staff Auditor

Angela Owens – Staff Auditor

Brenda Thompson – Staff Auditor

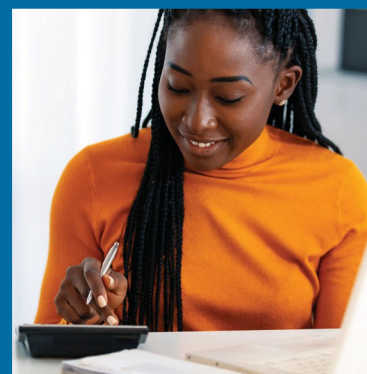
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KEY POINTS TO REMEMBER

INTERNAL AUDITING DEPARTMENT





DEPOSITS

Deposits should be made daily. Funds should not be left in the classroom, desk, file cabinet or vault over the weekend or holiday breaks.

CASH DISBURSEMENTS

All purchases must be preapproved by the principal, using a Payment Authorization Form. Please note that any purchases made before the principal has signed and dated the Payment Authorization Form are improper and not in compliance with Board Policies.

ABSENCES

Whenever an employee is not present at work they will need to enter the absence in Frontline. If they are unable to make the entry in Frontline, they will need to complete a Certificate of Absence Form. The Bookkeeper will then make the entry to the system. COA's must include the number of hours you are taking, the reason for the absence, dates of absences, employee number, employee and supervisor's signature.

CASH RECEIPT FORMS

All Cash Receipt Forms used to collect funds from students should be pre-numbered, and completely filled out. A description should be provided for all monies that are remitted. A separate Cash Receipt Form should be utilized for each activity.

CONTRACTORS

Contractors should not be paid directly through a school's General Fund Checking Account. Expenses for contractors should be paid through the Budget and Finance Department through ESM. This includes but is not limited to, DJs, caterers, photographers, etc.

CLUB ACCOUNTS

Funds generated by clubs are to be used for their benefit. Monies from a club should not be transferred to other accounts without the approval and consent of the club sponsor and the principal.

STUDENT ACTIVITY LEDGERS

A copy of your Student Activity Ledger should be provided to you monthly by the Bookkeeper.

BIDS

Three quotes should be obtained for all purchases that equal or exceed \$5,000.00. Quotes are not required if the supplier is a state contract or sole source. Purchases by schools in excess of \$5,000 must be made by the Purchasing Department.

FUNDRAISERS

All fundraisers must be pre-approved by the principal on a Fundraising Financial Report Form.

STAFF VENDING

The school's Club Accounts (#21's), Staff Vending Account (#03), and Sunshine/Faculty Fund Account (#04) should not have negative balances.

ADVANCE CHECKS

When advance checks are issued to faculty/staff to make purchases, the receipts or invoices for the purchases should be submitted to the bookkeeper within five (5) days. If all funds are not used, the remainder of the funds should be returned to the bookkeeper.

