

FY16 - FY18 INTERNAL ACCOUNTS FINDINGS TOTAL

	TOTALS FY16	TOTALS FY17	TOTALS FY18
GENERAL			
PRINCIPAL'S MONTHLY REPORT PACKETS NOT PREPARED ON OR BEFORE 15TH	31	35	24
DATA ENTRY ERRORS	4	3	0
ACCOUNTS PAYABLE FOR YEAR END INCORRECT			3
CHANGE FUND PROCEDURES NOT FOLLOWED	1	4	0
SBA INTEREST NOT ENTERED CORRECTLY	1	2	0
ACTIVITY ACCOUNT TRANSFERS NOT DISTRIBUTED AFTER EXECUTION	0	1	0
ACTIVITY ACCOUNT TRANSFERS INCOMPLETE OR INCORRECT	0	2	1
ACTIVITY ACCOUNT TRANSFERS NOT AVAILABLE FOR REVIEW			2
ACTIVITY ACCOUNT TRANSFERS SIGNED BY SOMEONE OTHER THAN PERSON RESPONSIBLE FOR ACCT			14
MONTHLY RECONCILIATION REPORTS NOT DISTRIBUTED	0	1	0
FUNDS HELD BY ADMINISTRATOR OVER WEEKEND	0	1	0
BANK STATEMENTS NOT INITIALED BY PRINCIPAL	0	12	4
CONTRACT SIGNED BY TEACHER/BOOKKEEPER NOT PRINCIPAL	0	3	2
DISBURSEMENTS			
LACK OF PRIOR WRITTEN APPROVAL	25	30	27
SALES TAX EXEMPTION CLAIM INCORRECTLY	15	5	3
SALES TAX NOT PAID TO VENDOR WHEN REQUIRED	0	1	1
IA EXTRACURRICULAR BONUSES ABOVE POLICY AMT	0	1	0
IDENTIFIED INCORRECTLY 1099 PURPOSES	15	4	6
CK REQUISITIONS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY	6	6	2
CK REQ/IAPO INCOMPLETE (SIGNATURES, DATES, ACCT NUMBERS MISSING)/ OR MISSING	8	9	3
COPY OF CK REQ NOT RETURNED TO T/C/S	0	1	0
RESTRICTED EXPENDITURES MADE FROM NONTRUST ACCT	12	23	17
INCOMPLETE OR NO BACKUP	16	25	13
SALES TAX REIMBURSED WHEN IT SHOULDN'T HAVE BEEN	0	2	2
REIM ISSUED WITHOUT COMPLETE/CORRECT BACKUP	16	13	10
CHECKS WITH ONLY 1 SIGNATURE	27	25	18
RECEIPT OF GIFT CARD NOT ACKNOWLEDGED	6	9	8
CCSD EMPLOYEE OR RELATIVE POLICY VIOLATED	6	1	0
COPIES OF CK REQ/IAPO NOT GIVEN TO TEACHER/COACH/SPONSOR AFTER CHECK ISSUED	1	1	1
CK REQUISITION EDITED & NOT INITIALED	4	5	2
CKS ISSUED FOR MORE THAN APPROVED	1	0	0
CK REQ COMPLETED INCORRECTLY	1	0	0
CHECK VOIDED INCORRECTLY	5	0	2
HANDWRITTEN CHECKS INCOMPLETE (DATE, PAYEE, AMT)/ OR INCORRECT	1	7	1
SAM'S & BJ'S CREDIT CARDS USED OTHER THAN STORE CHARGES	1	1	0
CHECKS NOT AVAILABLE FOR REVIEW	0	3	1
CHECK NOT SHOWN IN EPES	0	6	4
CHECK REQ/IAPO APPROVED FOR ONE THING USED FOR ANOTHER	0	4	2
CREDIT CARD CHECK OUT PROCEDURES NON EXISTENT			1
FUNDRAISERS (FR)			
GAME OF CHANCE FR APPROVED	0	1	0
FR NOT APPROVED			1
FUNDRAISER COPIES NOT SENT TO DISTRICT	28	24	19
INVENTORY INCOMPLETE OR MISSING	28	23	27
RECAP NOT SUPPORTED BY ACCTING SYSTEM	35	32	30
INVENTORY GIVEN AWAY OR DONATED AND NOT ACKNOWLEDGED	8	4	5
FUNDRAISER - EXPECTED EXPENSES HOWEVER NONE SHOWN	6	0	0
FUNDRAISER DIDN'T APPEAR ON LOG	3	1	0
FUNDRAISER RECAPS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY	2	1	0

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FR APPLICATION NOT COMPLETED FOR FUNDRAISER	6	12	14
FR IN VIOLATION OF CCSB COMPETITIVE FOODS POLICY	1	1	0
SAME FR# ASSIGNED TO 2 DIFFERENT FR	2	1	1
FR NUMBER INDICATED INCORRECT ACCOUNT	1	0	0
FUNDRAISER CALLED DONATION WHEN ITEMS WERE BEING SOLD	1	1	0
FR LOG INCOMPLETE/INCORRECT	0	10	8
FR PROFIT USED FOR SOMETHING OTHER THAN PURPOSE	0	1	1
FUNDRAISER APPROVED FOR ONE THING AND OTHER ITEMS SOLD/COLLECTED	0	1	0
REVENUE			
TEACHER RECEIPT (TR) NOT WRITTEN WHEN REQUIRED	28	29	19
TR ISSUED FOR ONE THING AND SHOWN ON MCF AS SOMETHING DIFFERENT			2
TR ISSUED AND NOT SHOWN ON ANY MCF	0	2	1
TR EDITED S/H/B VOIDED & ANOTHER ISSUED	18	19	21
TR COMPLETED INCORRECTLY/ORIGINAL LEFT IN BOOK	2	9	7
TR VOIDED INCORECTLY	1	7	3
FR# NOT SHOWN ON OR	22	13	10
MONIES COLLECTED FORM (MCF) INCOMPLETE OR EDITED AND NOT INITIALED	24	23	10
TEACHER/COACH/SPONSOR HELD FUNDS	23	23	22
REPORT OF TICKETS SOLD FORM NOT COMPLETED OR COMPLETED INCORRECTLY WHEN REQUIRED	6	6	3
CASH COLLECTED AND PAID DIRECTLY TO VENDOR	0	2	0
SEQ LIST OF OFFICIAL RECEIPTS (OR) MISSING IN DEPOSIT PACKET	7	5	4
DEPOSIT SLIP FROM DEPOSIT PACKET	0	2	0
DEPOSIT SLIP MISSING LIST OF CHECKS	7	3	4
BANK VALIDATION MISSING FROM DEPOSIT PKT	0	2	0
DEPOSIT SLIPS NOT DATED	0	1	0
OFFICAL RECEIPTS DATED INCORRECTLY OR ENTERED OUT OF ORDER	7	11	7
OR NUMBER NOT SHOWN ON MCF	0	3	3
OR NOT SHOWN IN EPES	0	4	0
ORIGINAL OR NOT GIVEN TO TEACHER/COACH/SPONSOR	5	5	2
OR ISSUED TO SOMEONE OTHER THAN WHO SIGNED MCF	3	3	1
OR INCOMPLETE OR COMPLETED INCORRECTLY	2	10	0
MCF COPY NOT GIVEN TO T/C/S	0	1	0
TEACHER RECEIPT BOOK (TRB) MISSING	7	7	2
TEACHER RECEIPT BOOK (TRB) NOT RETURNED TO BKPR	0	8	4
NOT ALL TRB ISSUED TO SCHOOL SHOWN ON TRB LOG	5	1	0
TRB LOG- NOT SIGNED IN/OUT CORRECTLY	2	5	1
BKPR HELD FUNDS OVER WEEKEND OR HOLIDAY	4	4	3
BKPR INITIAL RECEIVER OF FUNDS	5	0	0
OR RANGE NOT SHOWN ON DEPOSIT TRANSFERS	0	3	5
FUNDS COLLECTED THROUGH PAYPAL AGAINST POLICY	0	1	0
TRB NOT NUMBERED	0	1	0
TRB LOG INCORRECT	0	2	1
TR ISSUED FOR ONE AMT SHOWN ON MCF AS DIFFERENT AMOUNT	0	4	0
TICKET DISBURSEMENT SHEET (TDS) NOT SIGNED BY PERSON RESPONSIBLE FOR TICKETS	5	6	2
SCHOOL STORE INVENTORY INCOMPLETE/INCORRECT			1
MTI/TDS NOT AVAILABLE FOR REVIEW	0	2	0
TICKETS/ARMBANDS UNACCOUNTED FOR	3	0	3
TDS INCOMPLETE OR COMPLETED INCORRECTLY	9	14	5
WRISTBAND/TICKETS/ARMBANDS/DECALS NOT SHOWN ON MASTER TICKET INVENTORY	3	5	4
MTI - COMPLETED INCORRECTLY	1	2	3
ENDING TICKET NUMBERS COULD NOT BE CONFIRMED	1	1	1
TICKETS NOT USED WHEN REQUIRED	5	2	3
TICKETS USED BUT NOT SHOWN ON TDS	1	1	1
CUSTOM TICKETS CREATED	0	2	0
TOTAL FINDINGS	530	613	438