

FY16 INTERNAL ACCOUNTS AUDIT SUMMARY

GENERAL	ACE	AES	BLC	CEB	CHS	CHE	CVA	CGE	DES	FIE	FIHS	GCSJH	GPE	KHE	KHHS	LAE	LAJH	LES	LSJH	MRE	MBE	
PRINCIPAL'S MONTHLY REPORT PACKETS NOT PREPARED ON OR BEFORE 15TH				6	1								3			1					1	1
DATA ENTRY ERRORS				1																		
CHANGE FUND PROCEDURES NOT FOLLOWED							1															
SBA INTEREST NOT ENTERED CORRECTLY																						
DISBURSEMENTS																						
LACK OF PRIOR WRITTEN APPROVAL	1			1	1			1	1	1	1	1	1	1	1	1	1	1	1			1
SALES TAX EXEMPTION CLAIM INCORRECTLY	1			1	1		1															1
IDENTIFIED INCORRECTLY 1099 PURPOSES	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			
CK REQUISITIONS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY				1						1												
CK REQ/IAPO INCOMPLETE (SIGNATURES, DATES, ACCT NUMBERS MISSING)				1	1		1									1						1
RESTRICTED EXPENDITURES MADE FROM NONTRUST ACCT INCOMPLETE OR NO BACKUP	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
REIM ISSUED WITHOUT COMPLETE/CORRECT BACKUP	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
CHECKS WITH ONLY 1 SIGNATURE	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
RECEIPT OF GIFT CARD NOT ACKNOWLEDGED	1			1	1																	1
CCSD EMPLOYEE OR RELATIVE POLICY VIOLATED				2									1			2	1					
COPIES OF CK REQ/IAPO NOT GIVEN TO TEACHER/COACH/SPONSOR AFTER CHECK ISSUED							1															
CK REQUISITION EDITED & NOT INITIALED									1	1	1											1
CKS ISSUED FOR MORE THAN APPROVED										1												
CK REQ COMPLETED INCORRECTLY														1								
CHECK VOIDED INCORRECTLY																						1
HANDWRITTEN CHECKS INCOMPLETE (DATE, PAYEE, AMT)																						
SAM'S & BJ'S CREDIT CARDS USED OTHER THAN STORE CHARGES																						
FUNDRAISERS (FR)																						
FUNDRAISER COPIES NOT SENT TO DISTRICT	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
INVENTORY INCOMPLETE OR MISSING	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
RECAP NOT SUPPORTED BY ACTING SYSTEM	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
INVENTORY GIVEN AWAY OR DONATED AND NOT ACKNOWLEDGED														1		1						
FUNDRAISER - EXPECTED EXPENSES HOWEVER NONE SHOWN										1												
FUNDRAISER DIDN'T APPEAR ON LOG																						
FUNDRAISER RECAPS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY				1																		
FR APPLICATION NOT COMPLETED FOR FUNDRAISER							1			1												1
FR IN VIOLATION OF CCSB COMPETITIVE FOODS POLICY														1								
SAME FR# ASSIGNED TO 2 DIFFERENT FR																						
FR NUMBER INDICATED INCORRECT ACCOUNT																						
FUNDRAISER CALLED DONATION WHEN ITEMS WERE BEING SOLD																						
REVENUE																						
TEACHER RECEIPT (TR) NOT WRITTEN WHEN REQUIRED	1			1	1		1		1	1	1	1	1	1	1	1	1	1	1			1
TR EDITED S/H/B VOIDED & ANOTHER ISSUED																						
TR COMPLETED INCORRECTLY/ORIGINAL LEFT IN BOOK				1	1																	
TR VOIDED INCORRECTLY																						
FR# NOT SHOWN ON OR	1			1						1						1	1	1	1			
MONIES COLLECTED FORM (MCF) INCOMPLETE OR EDITED AND NOT INITIALED	1			1	1				1	1	1	1	1	1	1	1	1	1	1			1
TEACHER/COACH/SPONSOR HELD FUNDS	1			1	1				1	1	1	1	1	1	1	1	1	1	1			1
REPORT OF TICKETS SOLD FORM NOT COMPLETED OR COMPLETED INCORRECTLY WHEN REQUIRED																						
SEQ LIST OF OFFICIAL RECEIPTS (OR) MISSING IN DEPOSIT PACKET	1																					1
DEPOSIT SLIP MISSING LIST OF CHECKS	1																					1
OFFICIAL RECEIPTS DATED INCORRECTLY OR ENTERED OUT OF ORDER				1	1																	
ORIGINAL OR NOT GIVEN TO TEACHER/COACH/SPONSOR OR ISSUED TO SOMEONE OTHER THAN WHO SIGNED MCF				1																		
OR INCOMPLETE OR COMPLETED INCORRECTLY																						
TEACHER RECEIPT BOOK (TRB) MISSING																						1
NOT ALL TRB ISSUED TO SCHOOL SHOWN ON TRB LOG	1																					1
TRB LOG - NOT SIGNED IN/OUT CORRECTLY																						
BKPR HELD FUNDS OVER WEEKEND OR HOLIDAY																						1
BKPR INITIAL RECEIVER OF FUNDS																						
TICKETS																						
TICKET DISBURSEMENT SHEET (TDS) NOT SIGNED BY PERSON RESPONSIBLE FOR TICKETS	1			1																		1
TICKETS/ARBANDS UNACCOUNTED FOR	1			1																		1
TDS INCOMPLETE OR COMPLETED INCORRECTLY																						
WRISTBAND/TICKETS/ARBANDS/DECALS NOT SHOWN ON MASTER TICKET INVENTORY																						1
MTI - COMPLETED INCORRECTLY																						1
ENDING TICKET NUMBERS COULD NOT BE CONFIRMED																						1
TICKETS NOT USED WHEN REQUIRED																						1
TICKETS USED BUT NOT SHOWN ON TDS																						1
TOTAL FINDINGS	6	16	3	23	20	4	5	15	10	17	17	5	14	13	20	9	14	7	15	10	11	

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GENERAL	MHS	MCE	OH	LI	H	OL	VE	OPE	OP	H	PE	POE	ROE	RVE	RHS	SBJ	SLE	SPC	TBE	TES	WEC	WES	WJHS	TOTALS
GENERAL																								
PRINCIPAL'S MONTHLY REPORT PACKETS NOT PREPARED ON OR BEFORE 15TH	1					6							2			1	1		2	2	2	1		31
DATA ENTRY ERRORS						1						1	1											4
CHANGE FUND PROCEDURES NOT FOLLOWED													1											1
SBA INTEREST NOT ENTERED CORRECTLY										1														1
DISBURSEMENTS																								
LACK OF PRIOR WRITTEN APPROVAL	1	1				1						1	1	1	1	1	1	1	1	1	1	1	1	25
SALES TAX EXEMPTION CLAIM INCORRECTLY	1					1						1	1	1	1	1	1	1	1	1	1	1	1	15
IDENTIFIED INCORRECTLY 1099 PURPOSES	1	1								1						1	1							15
CK REQUISITIONS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY											1													6
CK REQ/IAPO INCOMPLETE (SIGNATURES, DATES, ACCT NUMBERS MISSING)						1										1	1							8
RESTRICTED EXPENDITURES MADE FROM NONTRUST ACCT						1						1	1	1	1	1	1	1	1	1	1	1	1	12
INCOMPLETE OR NO BACKUP						1						1	1	1	1	1	1	1	1	1	1	1	1	16
REIM ISSUED WITHOUT COMPLETE/CORRECT BACKUP	1	1				1						1	1	1	1	1	1	1	1	1	1	1	1	16
CHECKS WITH ONLY 1 SIGNATURE	1	1	1			1					1	1	1	1	1	1	1	1	1	1	1	1	1	27
RECEIPT OF GIFT CARD NOT ACKNOWLEDGED						1						1												6
CCSD EMPLOYEE OR RELATIVE POLICY VIOLATED																								6
COPIES OF CK REQ/IAPO NOT GIVEN TO TEACHER/COACH/SPONSOR AFTER CHECK ISSUED																								1
CK REQUISITION EDITED & NOT INITIALED						1																		4
CKS ISSUED FOR MORE THAN APPROVED																								1
CK REQ COMPLETED INCORRECTLY											1	1	1	1	1	1	1	1	1	1	1	1	1	5
CHECK VOIDED INCORRECTLY																								1
HANDWRITTEN CHECKS INCOMPLETE (DATE, PAYEE, AMT)																								1
SAM'S & B.J'S CREDIT CARDS USED OTHER THAN STORE CHARGES																1								1
FUNDRAISERS (FR)																								
FUNDRAISER COPIES NOT SENT TO DISTRICT	1	1	1	1	1	1						1	1	1	1	1	1	1	1	1	1	1	1	28
INVENTORY INCOMPLETE OR MISSING	1	1	1	1	1	1						1	1	1	1	1	1	1	1	1	1	1	1	28
RECAP NOT SUPPORTED BY ACTING SYSTEM	1	1	1	1	1	1						1	1	1	1	1	1	1	1	1	1	1	1	35
INVENTORY GIVEN AWAY OR DONATED AND NOT ACKNOWLEDGED	1	1	1	1	1	1										1								8
FUNDRAISER - EXPECTED EXPENSES HOWEVER NONE SHOWN						1																		6
FUNDRAISER DIDN'T APPEAR ON LOG	1												1			1								3
FUNDRAISER RECAPS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY	1																							2
FR APPLICATION NOT COMPLETED FOR FUNDRAISER	1							2																6
FR IN VIOLATION OF CCSB COMPETITIVE FOODS POLICY	1																							1
SAME FR# ASSIGNED TO 2 DIFFERENT FR	1																							2
FR NUMBER INDICATED INCORRECT ACCOUNT	1																							1
FUNDRAISER CALLED DONATION WHEN ITEMS WERE BEING SOLD	1																							1
REVENUE																								
TEACHER RECEIPT (TR) NOT WRITTEN WHEN REQUIRED	1	1	1	1	1	1						1	1	1	1	1	1	1	1	1	1	1	1	28
TR EDITED S/H/B VOIDED & ANOTHER ISSUED						1																		18
TR COMPLETED INCORRECTLY/ORIGINAL LEFT IN BOOK																								2
TR VOIDED INCORRECTLY																								1
FR# NOT SHOWN ON OR MONIES COLLECTED FORM (MCF) INCOMPLETE OR EDITED AND NOT INITIALED	1	1	1	1	1	1						1	1	1	1	1	1	1	1	1	1	1	1	22
TEACHER/COACH/SPONSOR HELD FUNDS																								
REPORT OF TICKETS SOLD FORM NOT COMPLETED OR COMPLETED INCORRECTLY WHEN REQUIRED	1	1	1	1	1	1						1	1	1	1	1	1	1	1	1	1	1	1	6
SEQ LIST OF OFFICIAL RECEIPTS (OR) MISSING IN DEPOSIT PACKET						1																		
DEPOSIT SLIP MISSING LIST OF CHECKS						1																		7
OFFICIAL RECEIPTS DATED INCORRECTLY OR ENTERED OUT OF ORDER	1																							7
ORIGINAL OR NOT GIVEN TO TEACHER/COACH/SPONSOR OR ISSUED TO SOMEONE OTHER THAN WHO SIGNED MCF	1	1				1						1	1	1	1	1	1	1	1	1	1	1	1	5
OR INCOMPLETE OR COMPLETED INCORRECTLY																								3
TEACHER RECEIPT BOOK (TRB) MISSING	1	1														1								7
NOT ALL TRB ISSUED TO SCHOOL SHOWN ON TRB LOG						1																		5
TRB LOG - NOT SIGNED IN/OUT CORRECTLY																								2
BKPR HELD FUNDS OVER WEEKEND OR HOLIDAY																								4
BKPR INITIAL RECEIVER OF FUNDS																								5
TICKETS																								
TICKET DISBURSEMENT SHEET (TDS) NOT SIGNED BY PERSON RESPONSIBLE FOR TICKETS																								
TICKETS/ARBANDS UNACCOUNTED FOR																								5
TDS INCOMPLETE OR COMPLETED INCORRECTLY	1	1				1																		3
WRISTBAND/TICKETS/ARBANDS/DECALS NOT SHOWN ON MASTER TICKET INVENTORY	1																							3
MTI - COMPLETED INCORRECTLY						1																		1
ENDING TICKET NUMBERS COULD NOT BE CONFIRMED																								1
TICKETS NOT USED WHEN REQUIRED	1					1																		5
TICKETS USED BUT NOT SHOWN ON TDS																								1
TOTAL FINDINGS	20	17	11	9	23	9	13	6	6	16	11	2	31	14	12	6	10	15	18	15	12	15	12	530