

FY16 INTERNAL ACCOUNTS AUDIT SUMMARY

	TOTALS
GENERAL	
PRINCIPAL'S MONTHLY REPORT PACKETS NOT PREPARED ON OR BEFORE 15TH	31
DATA ENTRY ERRORS	4
CHANGE FUND PROCEDURES NOT FOLLOWED	1
SBA INTEREST NOT ENTERED CORRECTLY	1
DISBURSEMENTS	
LACK OF PRIOR WRITTEN APPROVAL	25
SALES TAX EXEMPTION CLAIM INCORRECTLY	15
IDENTIFIED INCORRECTLY 1099 PURPOSES	15
CK REQUISITIONS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY	6
CK REQ/IAPO INCOMPLETE (SIGNATURES, DATES, ACCT NUMBERS MISSING)	8
RESTRICTED EXPENDITURES MADE FROM NONTRUST ACCT	12
INCOMPLETE OR NO BACKUP	16
REIM ISSUED WITHOUT COMPLETE/CORRECT BACKUP	16
CHECKS WITH ONLY 1 SIGNATURE	27
RECEIPT OF GIFT CARD NOT ACKNOWLEDGED	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	4
CKS ISSUED FOR MORE THAN APPROVED	1
CK REQ COMPLETED INCORRECTLY	1
CHECK VOIDED INCORRECTLY	5
HANDWRITTEN CHECKS INCOMPLETE (DATE, PAYEE, AMT)	1
SAM'S & BJ'S CREDIT CARDS USED OTHER THAN STORE CHARGES	1
FUNDRAISERS (FR)	
FUNDRAISER COPIES NOT SENT TO DISTRICT	28
INVENTORY INCOMPLETE OR MISSING	28
RECAP NOT SUPPORTED BY ACTING SYSTEM	35
INVENTORY GIVEN AWAY OR DONATED AND NOT ACKNOWLEDGED	8
FUNDRAISER - EXPECTED EXPENSES HOWEVER NONE SHOWN	6
FUNDRAISER DIDN'T APPEAR ON LOG	3
FUNDRAISER RECAPS SIGNED BY SOMEONE OTHER THAN RESPONSIBLE PARTY	2
FR APPLICATION NOT COMPLETED FOR FUNDRAISER	6
FR IN VIOLATION OF CCSB COMPETITIVE FOODS POLICY	1
SAME FR# ASSIGNED TO 2 DIFFERENT FR	2
FR NUMBER INDICATED INCORRECT ACCOUNT	1
FUNDRAISER CALLED DONATION WHEN ITEMS WERE BEING SOLD	1
REVENUE	
TEACHER RECEIPT (TR) NOT WRITTEN WHEN REQUIRED	28
TR EDITED S/H/B VOIDED & ANOTHER ISSUED	18
TR COMPLETED INCORRECTLY/ORIGINAL LEFT IN BOOK	2
TR VOIDED INCORECTLY	1
FR# NOT SHOWN ON OR	22
MONIES COLLECTED FORM (MCF) INCOMPLETE OR EDITED AND NOT INITIALED	24
TEACHER/COACH/SPONSOR HELD FUNDS	23
REPORT OF TICKETS SOLD FORM NOT COMPLETED OR COMPLETED INCORRECTLY WHEN REQUIRED	6
SEQ LIST OF OFFICIAL RECEIPTS (OR) MISSING IN DEPOSIT PACKET	7
DEPOSIT SLIP MISSING LIST OF CHECKS	7
OFFICAL RECEIPTS DATED INCORRECTLY OR ENTERED OUT OF ORDER	7
ORIGINAL OR NOT GIVEN TO TEACHER/COACH/SPONSOR	5
OR ISSUED TO SOMEONE OTHER THAN WHO SIGNED MCF	3
OR INCOMPLETE OR COMPLETED INCORRECTLY	2
TEACHER RECEIPT BOOK (TRB) MISSING	7
NOT ALL TRB ISSUED TO SCHOOL SHOWN ON TRB LOG	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	5
TICKETS/ARMBANDS UNACCOUNTED FOR	3
TDS INCOMPLETE OR COMPLETED INCORRECTLY	9
WRISTBAND/TICKETS/ARMBANDS/DECALS NOT SHOWN ON MASTER TICKET INVENTORY	3
MTI - COMPLETED INCORRECTLY	1
ENDING TICKET NUMBERS COULD NOT BE CONFIRMED	1
TICKETS NOT USED WHEN REQUIRED	5
TICKETS USED BUT NOT SHOWN ON TDS	1
TOTAL FINDINGS	530