

FY16 FY17 INTERNAL ACCOUNTS FINDINGS TOTAL

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

FY16 FY17 INTERNAL ACCOUNTS FINDINGS TOTAL

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