



School Activity Funds & Audits 2022- 2023

Rhondalyn Williams

Internal Auditor

Lenesius Kinnon

School Accounts Auditor

Mirza Nunez

School Accounts Auditor

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Introduction to School Accounts & Auditing Presentation

Topic Of Discussion:

Forms

Due Dates- Reconciliation- Included Documentation-Signatures

School Accounts Manual

Audits Dates

Coding

Audit Attributes





Audit Rating Samples

- Every high school will be audited every year either by the internal audit department and issued an audit rating. Middle and Elementary will continue in EBRPSS audit rotation.
- Principals are notified first, followed by school secretaries/bookkeepers
- For internal audits, school accounting will begin within a couple of days of the school being notified.

At the conclusion of the audit, an exit meeting will be set up with the principal to review the findings. After the exit meeting, all schools are required to submit signed corrective actions for ALL of the findings noted on the audit report.

- The audit will consist of a sample of the following sections:
 - Disbursements
 - Voided Checks
 - Deposits
 - Class, club, athletic, field trip fees
 - Fundraisers
 - Faculty –Coke commission and NFCU rebate will be audited at every audit
 - Athletic game gate reports



Disbursements

- Does the disbursement have two authorizing signatures?
- Does the withdrawal have prior written approval from the principal.
- Does the withdrawal have the account name and account number to be charged which matches the chart of accounts?
- Is there proper explanation on the withdrawal for the expense?
- Does the withdrawal have an original invoice showing proper receipt of approved goods and/or services or some other authorized detailed document that is mathematically accurate with proper pricing?
- Supporting documentation for transfers?
- Is the properly completed check signed by authorized personnel?
- Is the RFW/check request, once paid, marked with the check number used to pay it, the date paid, and the amount paid?
- Was the transaction coded to the properly authorized account?
- Was the invoice paid in a timely manner?
 - Within 30 days or by due date on invoices
- Were payments made to individuals in compliance with EBRPSS Policies?
- W-9 on file for payments to individuals?



Audit Attributes Receipts

Receipts

- Is the receipt number listed on the school deposit receipt?
- Is the depositor/sponsor's signature on the receipt?
- Is the secretary/bookkeeper signature on the receipt?
- Is the purpose of payment identified and detailed?
- Is an individual listing of each student's name and amount collected provided by the depositor?
- Does the account number and name listed on the SDR agree with the chart of accounts?
- Are the receipts properly coded to the correct journal?
- Are all the changes initialed?
- Does the cash and checks per school deposit receipt agree with the cash recorded on the bank deposit slip?
- Were funds deposited in a timely manner?
- Was the journal adjustment/NSF properly coded?
- Is a prenumbered receipt attached for each item listed on SDR and completed with mathematical accuracy (if applicable)?



Audit Attributes

- Class/Club/Athletic/Field Trip
 - Is there an approval form signed and dated by the principal for the collection of class fees, and club fees.
 - Were the parents notified in advance and in writing as to the detailed use of the fee being collected from students?
 - Are the supply money expenditures spent for classroom supplies and materials only and not for permanent equipment (computers, printers, desk, etc.) or transfers allowable? Are there proper expenditures for club fees or field trips?
 - Are the expenditures made after April 15th of the school year reasonable?
 - Are teachers balances for class fees transferred to the school's General Fund at year end?
 - Was there a log accurately maintained of students that have paid and not paid their class fees? *(Provide a roster to all teachers at the beginning of the school year.)*
 - Is the list of students who have not paid and the unpaid amounts submitted to the office at year end and computed with mathematical accuracy?
 - Are receipt books properly maintained?
 - Are all receipts listed in the receipt book accounted for on a SDR ?
 - Are funds turned into the office timely?
 - Were receipts issued for collections to all participants at the time of collections?





Audit Rating Scale

92 -100	Excellent
83 – 91	Good
74 – 82	Fair
65 – 73	Unacceptable/Monitoring
64 and below	Noncompliant





COMPLIANCE FORMS

**East Baton Rouge Parish School System Guidelines For
Handling School Funds (SAF#1) Sponsor's/Teacher's**

**East Baton Rouge Parish School System
School Administrator Guidelines for Handling School Funds
(SAF#2) Principal/A.P./Secretary/Bookkeeper/Clerical
Assistant**

These forms are due to School Accounting by **September 30th**.
Scan/email or pony mail is acceptable.
Maintain a copy on your school's campus.
Could result in audit findings if not received.





SCHOOL ACCOUNTING STAFF

Rhondalyn Williams, Internal Auditor

225-922-5601

rwilliams36@ebrschools.org

Mirza Nunez, School Accounts Auditor

225-922-5539

mnunez2@ebrschools.org

Lenesius Kinnon, School Accounts Auditor

225-922-5549

lkinnon@ebrschools.org

Vacant, SAF Trainer/Clerk



School Accounts Auditing 2022- 2023

Rhondalyn Williams

Internal Auditor

Ending Session

September 26, 2022

