



Minidoka County School District #331

"The Minidoka County School District is dedicated to developing the whole child in an atmosphere of excellence, characterized by mutual respect, shared responsibility for learning, and academic rigor, which facilitates success in all aspects of life."

January 24, 2018

To Whom It May Concern,

After the review of the 2016-2017 school year CPT expenditures, all receipts present matched the checks and statements. There were a total of 8 missing receipts. The missing receipts ranged from \$15-\$64. Money spent was for the students and the school. Everything is in order and can be followed.

Heather Hepworth

Heather Hepworth

Cheri Kontos

Cheri Kontos

Heyburn Elementary PTO Annual Audit Report

August 10, 2017

Purchase Order

Not all purchase orders were signed by the authorized person.

Recommendations: All purchase orders need to be signed by authorized person

Missing receipts/invoices on some PO's

Recommendations: Make sure all PO's have and invoice/receipt

Deposits

Missing deposit slip

Recommendations: Make sure all deposit are attached

Checks

Not all checks had two signatures.

Recommendations: Make sure all checks have two signatures.

Audit review committee

Melinda Vorwaller – Heyburn School Secretary

Melinda Vorwaller

Lacey Rich – PTO Secretary/Treasurer

Lacey Rich

Shantel Higley – PTO New Secretary/Treasurer

Shantel Higley

Audit for
2016 - 2017

2016-2017
Paul PTO Audit list

Date 2.21.18

☒ Review Register ☒ balances with check register

☒ deposits

☒ PO's listed

☒ reconciled

☒ Review bank statements and copies of checks

☒ two signatures on checks- pto Pres. and treasurer

☒ Review check register ☐ PO's listed with check except invoices billed

☒ Review profit and loss statement, that funds are distributed correctly

☒ Co-treasurer deposits money

☒ Treasurer and president, when needed, write checks

☒ Review PO's and receipts, check numbers written on both

We certify that we have examined and reviewed the Paul PTO records, and have found them to be balanced and correct.

Susan Allen

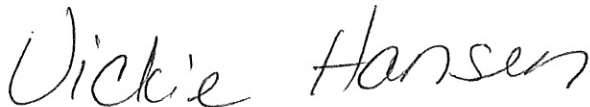
August 14, 2017

To Whom It May Concern:

I have reviewed the records of the Rupert Elementary PACT for the school year 2016-2017. My review included bank statements for each month from First Federal Bank as well as invoices paid out and their accompanying receipts for the same time period. I found that all checks but one had the required two signatures and all but three invoices were found to have the appropriate receipts attached. Sally Gibbons (Treasurer) is attempting to locate those three receipts.

In my opinion, the organization is doing a good job at making sure the monthly statements are reconciled and they are following their internal control criteria.

Respectfully, Vickie Hansen

A handwritten signature in cursive script that reads "Vickie Hansen". The signature is written in dark ink and is positioned below the typed name.

Internal Audit of Minico Booster Club 2016-2017

3/14/2017

An examination of the Minico Booster Club compliance with the procedures for revenues, expenditures, and reconciliations was performed by Michelle DeLuna, Business Manager at Minidoka School District. The review was to solely assist you with respect to the accounting records for the organization as of and for the period of July 1, 2016 to June 30, 2017. Our responsibility is to report the findings of that examination and make suggestions for improvement.

The findings are as follows:

Revenue:

- a) All revenue was very well documented and reported accurately.

Expenses:

- a) Recommendation that checks be signed by two parties so there is a record of some type of internal control. Many checks had only one signature, which is the treasurer that also pays, reconciles and deposits as well.
- b) I could not find any receipts or invoices for this time period. The only receipts and invoices submitted were for the current year and they seemed to be in order. I could not accurately audit for any inconsistencies or if documentation matched the checks written for the time period being audited.
- c) All bank statements were balanced and outstanding checks were addressed timely.
- d) A spreadsheet of the booster donations to the school clubs was included, but none of the documentation of the requesting forms from the clubs.

Recommendations and reminders:

Audits of the prior fiscal year is recommended. Documentation of some of the current year was brought forward and part of the prior year. Future audits need to follow the school year and be audited a few months following June 30th each year.

The books were in very organized, balanced and with the above exceptions were easy to reconcile.

Sincerely,
Michelle DeLuna



Minidoka County Schools