

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, 2018 to June 30, 2019. Our responsibility is to report the findings of that examination and make suggestions for improvement.

The findings are as follows:

Revenue:

- a) Membership lists and copies of checks were very well documented. Noted that two checks that were received were not listed on the membership list: Rocky Mountain Agronomics for \$250.00 and Ramon & Joellyn Christiansen for \$75.00. They don't seem to tie back to the revenue deposited and were not recorded on the membership list. Two of the memberships were received before the fiscal year for Graphx Signs \$150.00 and Butte Irrigation \$300.
- b) A card reader system was added this last year, which helps more with more internal control and less cash handling.

Expenses:

- a) All checks had 2 signatures on them, although the last 4 bank statements did not include the statements that had check images, so I was unable to verify check signatures, who the check was written to or the actual date on the checks. I would recommend that bank statements with check images be provided for a better audit.
- b) Invoices were mostly all intact. Missing invoices/receipts for checks#527 & 529. Some invoices were paid later than 30 days to Accurate Imprints and Top Stitch. Checks 502-520 were written out of chronological order. They seem to have been used in prior year and then checks 490 to 501 were written within this fiscal. This makes it hard to verify that there are any missing checks.
- c) All bank statements were balanced and outstanding checks were addressed timely.

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

Sincerely,  
Michelle DeLuna

Minidoka County Schools



# 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 15, 2020

To Whom It May Concern:

After the review of the 2018-2019 school year CPT expenditures, all receipts present matched the checks and statements. There were a total of 2 missing receipts. The missing receipts range from \$34 to \$271. Money was spent for the students and the school. Everything is in order and can be followed.

*Heather Hepworth*

Heather Hepworth

*Cheri Kontos*

Cheri Kontos



Paul Elementary School PTO  
Annual Audit Report

Please address the following topics and any additional topics as needed to ensure the PTO maintains fiscal responsibility and accountability. This sheet is for suggestion only; different forms and/or a letter format is acceptable as long as the following are addressed. Thank you.

Fiscal Year Auditing: 5-31-19

Audit Date: 9-2-19

Review register, bank statements, reconciliations, and QuickBooks entries.

Findings: Bank statements reconciled - entries all appeared to be in good order

Recommendations:

Review all deposits, deposit slips, and other deposit records.

Findings: Deposits had count sheets with signatures verifying the deposit amount - two signatures

Recommendations:

Review all issued checks and any other financial transactions and/or records, including state sales tax and IRS filings.

Findings: checks had two signatures - receipts attached to voucher - vouchers were more complete at beginning of year - at end of year were a little harder to follow  
Recommendations: but were completed.

2 sales tax reports were included - I would recommend

Overall findings and recommendations: more detail to tie reports to sales and deposits - Notations to tax exempt items.

Overall books and procedures are well done.

Bessan Allen  
Signature

\_\_\_\_\_  
Title

9-3-19  
Date

# Heyburn Elementary PTO Annual Audit Report

September 16, 2019

## Purchase Order

Purchase orders were in numerical order with attached receipt or invoice. Some PO's were dated after invoice and some didn't have an amount on them. P

*Recommendations:* Make sure all PO's are issued before purchases and have total amount written on them. Separate PO's for transportation. Make sure PO's are signed by a board member not submitting the PO.

## Deposits

Missing deposit summary for a deposit. Deposit stubs had missing information, ie: deposit amount and corrected deposit amounts.

*Recommendations:* Make sure all deposits have a summary with deposit slip attached. Make corrections on deposit stubs

## Checks

Not all checks had two signatures on them. Some voided checks did not have "void" written on them. No running total on check stubs.

*Recommendations:* Make sure all checks have two signatures. Keep a running total on check stubs.

## Reconcillation

No bank statement reconcilliations.

## Audit review committee

Melinda Vorwaller – Heyburn School Secretary

Melinda Vorwaller

Elva Reyes – Heyburn School Secretary

Elva Reyes

## PTO Board

Shantel Higley

Shantel Higley

Tara Lammers

Tara Lammers

May 28, 2019

Minidoka School Board / Rupert Elementary PACT

I have reviewed and audited the financial reports and bank statements for the Rupert Elementary PACT for the school year of 2018 – 2019. Within my audit I have verified that the bank statements have been reconciled to the current month of May 28, 2019 and that the monthly financial reports reflect the same information and balance as the bank statements. All distribution of funds have supporting documentation and are account for, as well as the credits have supporting documentation and are accounted for.

Within the audit there are two (2) withdrawals that are missing the required two (2) Signatures, however the treasurer has documentation accounting for the purpose and disbursements of withdrawn funds:

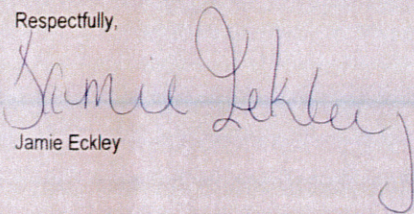
- August 22, 2018 withdrawal of cash for \$50.00 for sale of shirts at registration.
- February 7, 2019 a withdrawal for petty cash for Science Night supporting documentation in file, withdrawal slip also noted.

The following checks are accounted for but are still outstanding:

- Check #936 dated 4-22-2019 payable to Northside Bus Company. (\$562.00 / field trip)
- Check #937 dated 4-30-2019 payable to Kami Heward. (\$65.65 / Elevate H20)
- Check #938 dated 4-30-2019 payable to Tesa Miles. (\$65.95 / field day)
- Check #939 dated 5-7-2019 payable to MaryAnn Pinther. (\$386.11 / family movie night)
- Check #940 dated 5-8-2019 payable to Minidoka County School District. (\$163.83 / transportation)
- Check #941 dated 5-13-2019 payable to Jennifer Pinther. (\$71.03 / movie night)
- Check #942 dated 5-13-2019 payable to Wilson Theater. (\$461.10 / family movie night)
- Check #943 dated 5-13-2019 payable to Becky Martin. (\$291.03 / teacher appreciation)
- Check #944 dated 5-13-2019 payable to Gina Gillette. (\$83.46 / teacher appreciation)
- Check #945 dated 5-20-2019 payable to Jennifer Pinther (\$100.50 / teacher planners)
- Check #946 dated 5-24-2019 payable to Karri Allen. (\$118.13 / teacher appreciation)
- Check #947 dated 5-24-2019 payable to Rebekah Condie. (\$26.40 / field treat days)
- Check #948 dated 5-24-2019 payable to Courtney Dayton. (\$75.14 / treat sale)

At the conclusion of this audit it is my impression that the officers of the Rupert Elementary PACT are operating within the established guidelines and internal controls and are doing an outstanding job for their school.

Respectfully,



Jamie Eckley