

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, 2017 to June 30, 2018. 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 and reported accurately. Suggestion could possibly be to give receipts on inventory sales to be able to tie back to revenue collected and balance deposits.
- b) There was a comment on the 9/15 deposit of baseball sales from the 16-17 year. Unsure if it was revenue that was late deposited. Recommend that all revenue should be deposited timely, usually daily or upon collection.

Expenses:

- a) Only one check with one signature was #510
- b) Invoices were mostly all intact. Missing invoices/receipts for checks#479, 515, 512 and 507. Unsure of which matching funds were granted, some were documented as paid and a couple were not; check #486 and #514 should be documented on their request. The sales tax on the reimbursement check#471 to Kema Barry wasn't reimbursed. Some invoices were paid later than 30 days.
- c) Recommend to keep mutilated/voided checks as a reference in the file.
- d) 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."

December 19, 2018

To Whom It May Concern:

After the review of the 2017-2018 school year CPT expenditures, all receipts present matched the checks and statements. There were a total of 2 missing receipts. The missing receipts are under \$51. Money was spent for the students and the school. Everything is in order and can be followed.

Heather Hepworth
Heather Hepworth

Allison Stevenson

Allison Stevenson

**Heyburn Elementary PTO
Annual Audit Report**

September 4, 2018

Purchase Order

Missing receipts/invoices on some PO's
Some PO's not dated in sequence

Recommendations: Make sure all PO's have and invoice/receipt and are dated in sequence

Deposits

Checks

Other

No reimbursements for fuel for running errands or field trips.

Audit review committee

Melinda Vorwaller – Heyburn School Secretary Melinda Vorwaller
Elva Reyes – Heyburn School Secretary Elva Reyes
Lacey Rich – PTO President unavailable to sign - moved
Shantel Higley – PTO Secretary/Treasurer Shantel Higley

SUSAN ALLEN
900 E 300 N
DECLO, ID 83323
(208) 431-1053

August 16, 2018

Paul Elementary School PTO
PO Box 747
Paul, ID 83347

RE: Fiscal year review

To whom it may concern:

I have reviewed the accounting statements and practices of the Paul Elementary School PTO for the fiscal period ended June 30, 2018.

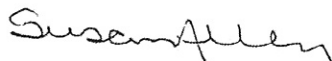
Bank statements were reconciled and available for review. The Fun Run is tracked in a separate bank account using counter checks. Although counter check were issued for reimbursement, receipts were attached to the PO's for those reimbursements. General journal entries were made in quick books to make reclassifications but there was no documentation or explanation for the entry.

Checks issued did have dual signatures on them along with receipts and PO's. There was no documentation for the revenue or indication of checks and balances for revenue received.

The records of the Paul Elementary School PTO have good organization and clarity. I would strongly recommend documentation of revenues received with checks and balances in order to account for all revenue received. I would also recommend including with the annual review a letter stating the structure of the organization in order to clearly identify the authorization process for the financial activity of the PTO.

I appreciate the opportunity to review the records of the Paul Elementary School PTO and hope all goes well this year.

Respectfully,



Susan Allen

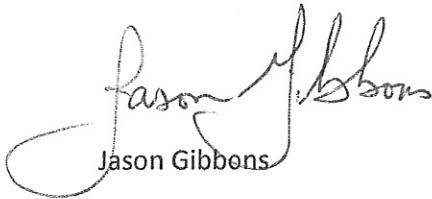
September 1, 2018

Minidoka School Board / Rupert Elementary PACT

I have reviewed the records of the Rupert Elementary PACT for the school year 2017-2018. My review included the monthly bank statements provided by First Federal Savings Bank to verify the account had been reconciled monthly as well as copies of each check written to ensure dual signatures were included. I also reviewed each invoice and the accompanying receipts to ensure that proper documentation was included for each check written. The following are my findings:

- All invoices included proper documentation for payment
- All checks included dual signatures
- All bank statements had been reconciled
- The following checks were found to be outstanding as of the July 31, 2018 statement:
 - #884 written on 1/18/18
 - #912 written on 6/1/18

In my opinion the organization is doing an excellent job at making sure the proper documentation is in order and that all internal controls are being followed according to the group criteria.



Jason Gibbons