

Parkrose School District
 Test of Community Center Rentals
 For the year ending June 30, 2014

Prepared by: Scotti Erickson, District Accountant
 5/2/2014

Objective:

To ensure that Community Center Rental applications and payments are processed and recorded in compliance with District policies.

Tests of controls:

1. Was the application reviewed and approved?
2. Was a receipt issued?
3. Trace the payment to the bank.
4. Payment included in check to District.

Sampling Methodology:

Haphazard

| Date | Renter | Amount | Test | | | |
|------------|--|-------------|------|---|---|---|
| | | | 1 | 2 | 3 | 4 |
| 11/22/2013 | Chess for Success | \$ 144.00 | X | X | X | X |
| 2/15/2014 | Scott Sepich | \$ 1,932.00 | X | X | X | X |
| 12/5/2013 | Grant HS Swim Team | \$ 990.00 | X | X | X | X |
| 10/7/2013 | Parkrose Outdoor School | \$ 216.00 | X | X | X | X |
| 9/26/2013 | City of Portland Bureau of Planning and Sustainability | \$ 1,121.00 | X | X | X | X |

Conclusion:

Community Center applications and payment appear to be processed in accordance with District policies and procedures.