

ANNUAL INTERNAL AUDIT CHECKLIST FY 2011-12

Name of School: _____

DUE: School to CABM by August 1, 2012; CABM to Internal Audit Office by August 15, 2012

- Form must be signed and dated by the preparer, administrator and Complex Area Business Manager (CABM).
- Send checklist & copies of items to your CABM via DOE courier OR scan & send via e-mail by **Wednesday, August 1, 2012**.
- CABM to send **ONLY** a copy of the reviewed & signed checklist to the Internal Audit Office by **Wednesday, August 15, 2012**.

Requested Items (attach copies to this checklist)		✓ if docs attached	
1. Copy of all bank statements as of June 30, 2012 for:			
a. <i>Checking Account</i>			
b. <i>Savings Account</i> (N/A if none)			
c. <i>Investment Account</i> (or most current prior to June 30, 2012) (N/A if none)			
2. Copy of <i>bank reconciliation</i> and <i>check register</i> for June 30, 2012			
3. Copy of current <i>financial institution signature cards</i> for <i>all accounts</i>			
4. Copy of signed <i>Annual Principal's Financial Reports - Control & Detail Level Report FY 2012</i>			
5. Copy of signed <i>Non-Appropriated Local School Fund Administrator's Check List FY 2012</i>			
6. Copy of <i>Money-Raising Activity Annual Report SY 11-12</i> (Form 422a)			
7. Copy of <i>Report of Gifts, Grants and Bequests FY 2012</i> (Form 434)			
a. Copies of <i>donation letters and checks</i> are on file at the school? (keep copies at school)		YES	NO
b. Copies of <i>donation letter of acknowledgement</i> for gifts, grants or bequests with a value between \$3K to \$5K for AS/CAS or above \$5K for Superintendent, when required, are on file at the school? (keep copies at school)		YES	NO
8. List <i>training sessions</i> attended from July 1, 2011 through June 30, 2012 for SASA, Account Clerks, Clerk Typists, Clerks, Principal and Vice Principal (attach an extra sheet if need additional space)			
Date	Training	Name	Position

Answer the Following Questions:

Applies to Both Non-Appropriated Local School Funds and Appropriated Funds				YES	NO	
1. <i>Inventory Record of Pre-Numbered Forms</i> (Form 439) - Maintained timely for all pre-numbered forms? e.g. Official Receipts (Form 239) and Purchase Order books (Form A-3-C).						
2. <i>Official Receipt</i> (Form 239) - Prepared immediately for all cash collections?						
3. <i>Cash Receipts</i> - Monies collected by the school are counted in the presence of two individuals?						
4. <i>Cash Disbursements</i> - All supporting documents are reviewed and approved with an authorized signature <i>prior</i> to being submitted for payment?						
5. <i>Fixed Assets</i> - Inventory items purchased have been added into FMS?						
6. <i>Fixed Assets</i> - Will you be submitting your Annual Certification of Inventory for FY 2012 in August 2012?						
Applies to Non-Appropriated Local School Funds Only				YES	NO	
7. <i>Checking Account - Deposit slips</i> and <i>checks</i> have an imprint (or stamped/typed) of "Non-Appropriated Local School Fund", along with the school name and address?						
Applies to Appropriated Funds Only (General and/or Federal Funds)				YES	NO**	N/A**
8. <i>Petty Cash</i> - Does the school have a Petty Cash Fund?						
a. If yes, did you submit a completed <i>Application for Petty Cash Fund (Form 407A)</i> for any increases, decreases, close out, or change of the designated custodian (principal) during this school year?						
9. <i>P-Card</i> - Does the Administrator have a P-Card?						
a. If yes, are the required documents submitted to Vendor Payment by the required time periods? (by the last day of the month following the close of the billing period)						
10. <i>P.O. Purchases</i> - If the P.O. total is greater than \$5,000.00, do you notate the "exemption" or "sole source" number in the approval field on the P.O. OR ensure that three (3) quotes are attached?						
11. <i>Payroll Certifications</i> - Do you prepared PR Certs for all employees paid with federal funds?						
12. <i>Leave Accounting Records</i> - Are you current on your leave accounting records for each employee?						
<i>Explanations for questions 8-12 (**required for no or N/A responses)</i>						

Completed by:

Print Name

Signature

Title

Date

Reviewed by Administrator:

Print Name

Signature

Title

Date

Checklist and documents reviewed by Complex Area Business Manager:

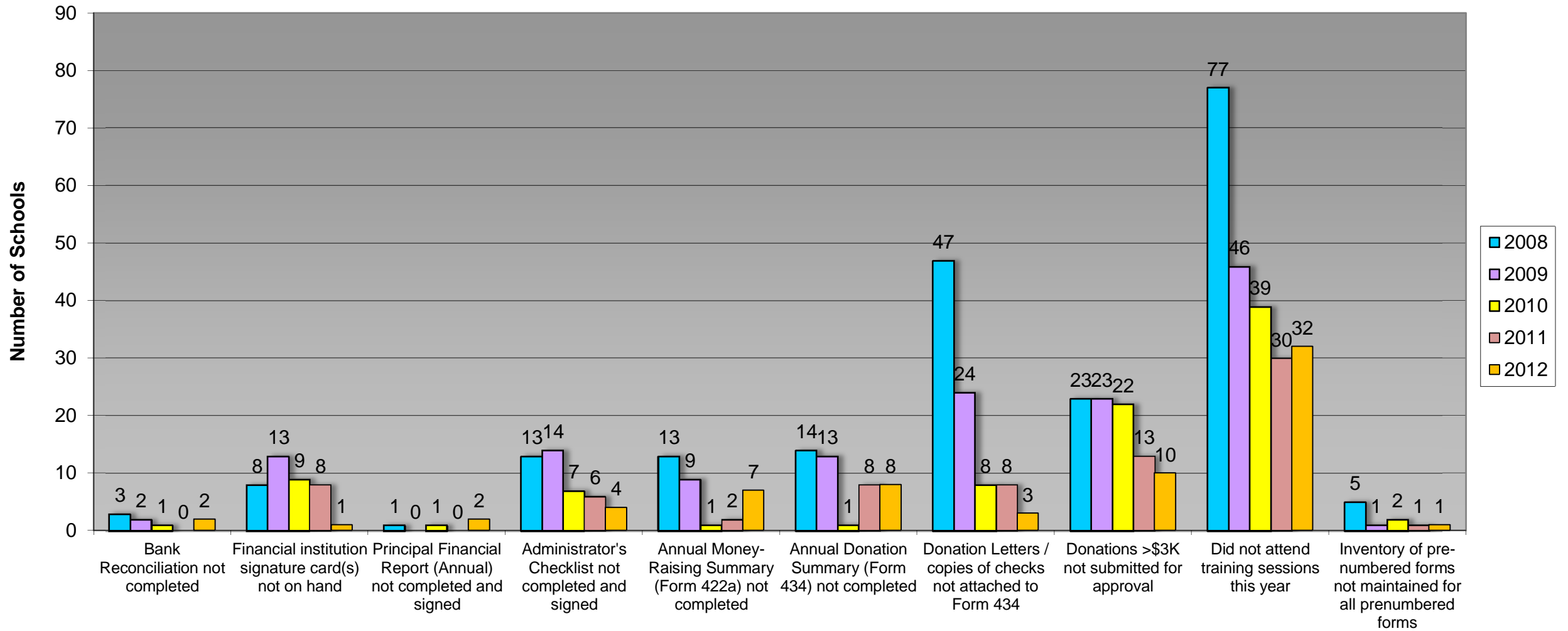
Print Name

Signature

Phone Number

Date

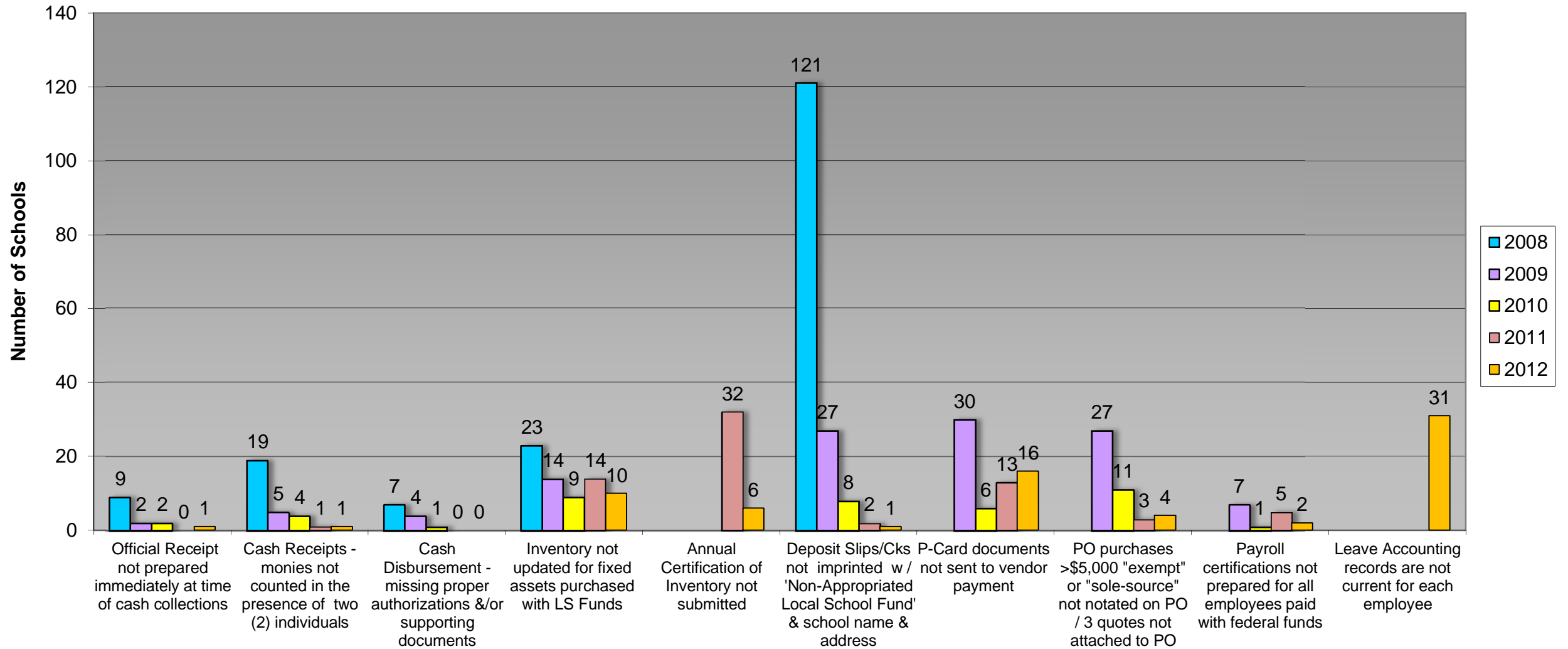
Department of Education 2008 - 2012 Annual Internal Audit Checklist Comparison



Unaudited Data

Non-Compliant Findings

Department of Education 2008 - 2012 Annual Internal Audit Checklist Comparison - Continued

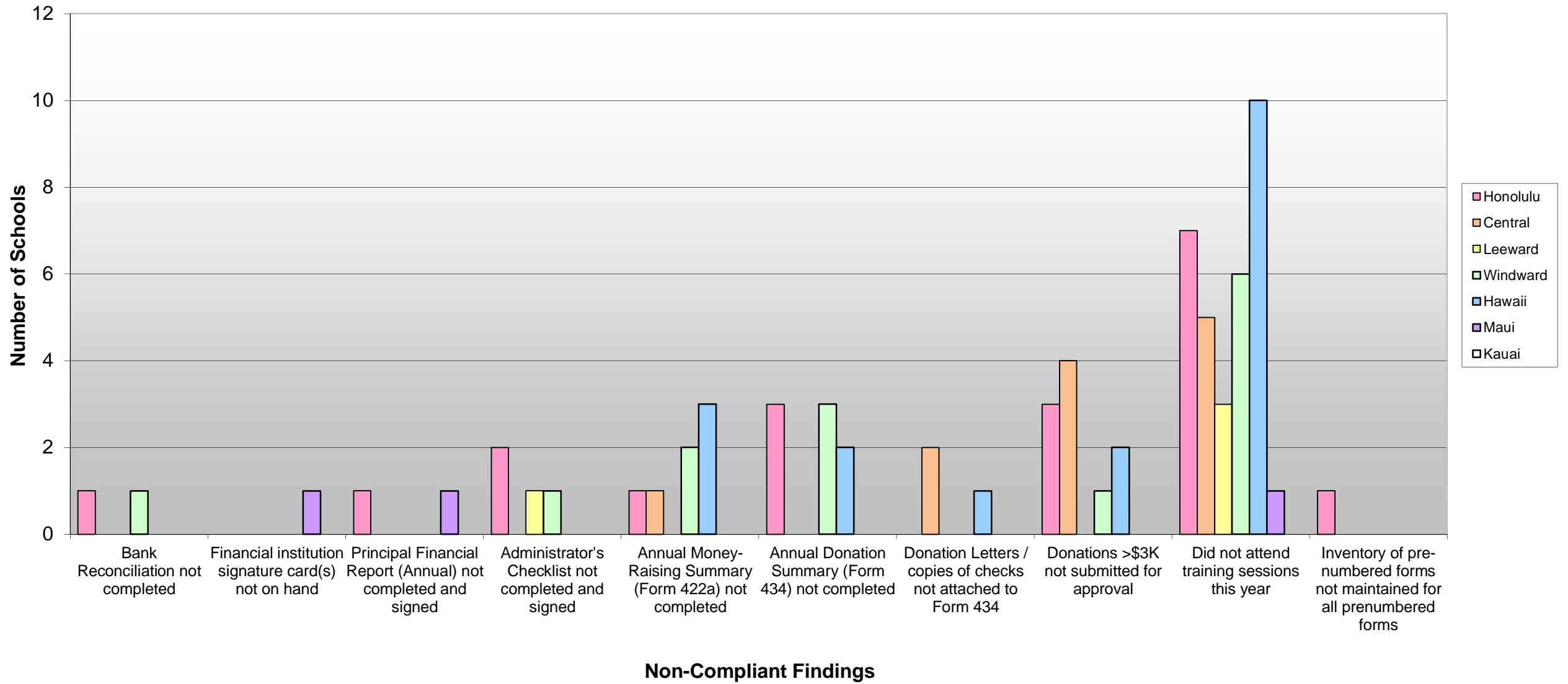


Unaudited Data

Non-Compliant Findings

Unaudited Data

Department of Education 2012 Annual Internal Audit Checklist # of Schools with Non-Compliant Areas by Districts



Unaudited Data

**Department of Education
2012 Annual Internal Audit Checklist
of Schools with Non-Compliant Areas by Districts-Continued**

