

WORKSHEET FOR TESTING FIXED ASSET INVENTORY

School Site _____

Provide any necessary explanations on the following page.

Audit Period _____

Sample Item (Fixed Asset)	Were You Able to Physically Locate the Fixed Asset?	Was This the Same Room as Listed on the Inventory?	Was the Serial # on the Asset Accurate?	Is the Asset pending a deletion?	Is a deletion form on file? Reference the date of deletion form.	Was the deletion form signed by authorized signatures?
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A. Auditor-selected sample from Site's Fixed Asset Inventory listing:

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B. Auditor-selected sample from Site's OGL listing or expenditures data.

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EXPLANATIONS:

WORKSHEET FOR TESTING PAYROLL & LEAVE

Provide any necessary explanations on the following page.

School Site: _____

Audit Period: _____

Sample Person	Is Completed Leave Slip on File?	Is Leave Slip Signed by Employee & Principal?	Is Leave Input Properly Into AHRS?	Was Leave Taken According to Board Policy?	Do Payroll Input Documents Accurately Reflect Time Worked?	Was Overtime properly Calculated and Paid?
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A. Auditor-selected sample of leave from AHRS system:

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B. Auditor-selected sample of leave from leave slips.

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C. Auditor-selected sample from time clock report/time cards:

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EXPLANATIONS:

WORKSHEET FOR TESTING PURCHASE CARDS

School Site _____

Provide any necessary explanations on the following page.

Audit Period _____

Sample Item

Was the bank statement reconciled by a person other than the cardholder?	Does the transaction log have the authorized signatures for approval of reconciliation?	Was the reconciliation completed within ten days of the memo billing?	Does the transaction log have all backup documentation?	Does the transaction exceed the single transaction dollar amount of \$500?	Was the purchase made by the cardholder?	Which merchant code was used for the transaction and is it allowable?
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Explanations

WORKSHEET FOR TESTING PURCHASING AND ACCOUNTS PAYABLE

School Site _____

Provide any necessary explanations on the following page.

Audit Period _____

Sample Item	Is there documentation showing when and by whom goods were received?	Was the receiver date, the date goods were actually received?	Was the receiver entered within 48 hours of actual receipt of goods?	Was the PO dated prior to the receiver and invoice?	Did the quantity on the invoice match the quantity on the PO?	If attachments were referenced on the PO, were they on file?	Do the items purchased appear to be in accordance with Board policy (or grant terms)?
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A. Auditor-selected sample from LEAFS system

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Explanations

WORKSHEET FOR TESTING STUDENT ACTIVITY FUND DISBURSEMENTS

School Site _____

Audit Period _____

Provide any necessary explanations on the following page.

Item (Check #)	Is there a completed check request on file?	Is there supporting documentation for the check request?	Does the check request have an authorized signature for approval?	Is payment consistent with charter for fund?	Is payment in compliance with Board Policy?	Can total disbursement be traced back to total receipts?	Missing Check?
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Explanations

WORKSHEET FOR TESTING STUDENT ACTIVITY FUNDS RECEIPTS

School Site: _____

Audit Period: _____

Provide any necessary explanations on the following page.

Item (Receipt #)	Is there a completed Report of Monies Collected Form on file?	Does the date of the Report of Monies Collected match the receipt book date?	Does the description of the Report of Monies Collected Form match the deposit slip?	How much time passed between date of receipt and date of deposit?	Is the source of the money consistent with the charter for the Student Activity Fund?	Is there evidence that the bank statement with the deposit was reconciled timely?
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Explanations

WORKSHEET FOR TESTING STUDENT DATA

Provide any necessary explanations below.

School Site _____

Audit Period _____

Sample Item (Student)	Does the demographic data in SASI appear to be accurate & current?	Do the services that are being provided appear to be consistent with the instructional setting?	Does the file documentation support the student's instructional setting?	Does the SASI health information appear to be complete?	Does the discipline data agree with the discipline referral form?
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A. Auditor-selected sample from SASI - Demographic data

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B. Auditor-selected sample from SASI - Discipline

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Explanations