



"Making a Positive Difference"

Office of Internal Auditing

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Memorandum

TO: Rick Shackle, Principal
Tate High School

FROM: David J. Bryant, Director
Office of Internal Auditing

DATE: March 29, 2011

SUBJECT: Tate High School
Ag Fundraiser

Recently we noted a check written in November 2010 for the purchase of products for the Ag fundraiser remained outstanding as of late March 2011. We discussed the matter with your bookkeeper and the fundraiser sponsor. The sponsor provided us with an ending inventory count of merchandise received from the vendor. We obtained a copy of the vendor invoice and a general ledger of E-5012 Agriculture account.

During our fieldwork, the check was located. We have confirmed the check has been deposited. After performing a reasonableness test, it appears all monies collected have been remitted.

We want to take this opportunity to remind you and your staff of the following:

- Chapter 7, Section III, 1.4(b) of the State of Education Rules states, "Collections made outside of the school office must be turned in to the school office no later than the next business day."
- Section VI, 4 of the Internal Funds Procedures Manual states, "Collections from teachers must be turned in daily to the bookkeeper. Teachers who fail to turn in cash collected each day may be held personally liable for loss or theft."

We feel this is an isolated case and no further action is required. If you have any questions, feel free to contact me.

We appreciate the opportunity to assist you.

DJB/mak

c: Board Members
Malcolm Thomas, Superintendent
Norm Ross, Deputy Superintendent
Terry St. Cyr, Assistant Superintendent – Finance and Business Services
Melissa Gibbs, Teacher – Tate High School
Audit Committee