

SCHOOL: \_\_\_\_\_  
Community/Adult Centers  
Fiscal Year: 2008/2009

**PINELLAS COUNTY SCHOOL DISTRICT  
INTERNAL CONTROL QUESTIONNAIRE  
COMMUNITY/ADULT CENTERS  
FOR 2008/2009 SCHOOL YEAR**

**SCHOOL NAME:** \_\_\_\_\_

**INSTRUCTIONS:** Answer every question with a YES, NO or N/A (not applicable) and fill in information where requested. Complete and submit to auditing by **May 22, 2009**. If there are any questions, please call Auditing & Property Records at 588-6228.

**GENERAL ACCOUNTING: (PLEASE ANSWER WITH YES-NO-N/A WHERE APPROPRIATE)**

1. a. Are backups of the Manatee Accounting System performed each day there is financial activity? \_\_\_\_\_  
b. How do you back up (check one)? \_\_\_\_\_ disk \_\_\_\_\_ flash drive  
c. If you are using a flash drive, are you backing-up to individual folders for each day of the week as per the "flash drive" back-up instructions provided by the auditing department (check one)? \_\_\_\_\_ yes \_\_\_\_\_ no  
d. Are backup disks/flash drives safeguarded in fireproof location(s) away from the computer? \_\_\_\_\_  
Where? \_\_\_\_\_  
e. Who is responsible for performing the Manatee Accounting System backup?  
\_\_\_\_\_ (name & title)  
f. If this person is absent and the Manatee Software is used, who is responsible for the Manatee backup?  
\_\_\_\_\_ (name & title)
2. a. List all staff that are authorized users (name & title) for the Manatee Accounting System. How often do they change their password?  

<u>Name</u>	<u>Title</u>	<u>Date Last Changed</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

  
b. Does each person using the Manatee software use his/her own log in and password? \_\_\_\_\_  
c. List all computers that have the Manatee Accounting System installed in them. (include tag numbers)  

<u>Computer</u>	<u>Tag Number</u>
_____	_____
_____	_____
_____	_____
3. Has another staff person been cross trained in the bookkeeping process? \_\_\_\_\_
  - a. Name and title of person cross trained for receipting: \_\_\_\_\_
  - b. Name and title of person cross trained for disbursements: \_\_\_\_\_
  - c. Does this person have access to the Manatee Accounting System? \_\_\_\_\_
4. a. Have any programs been added to the secretary/bookkeeper's computer in addition to the ones originally installed by the district? \_\_\_\_\_  
b. If a program has been added, do you have a license for the program or documentation to verify that no license is required? \_\_\_\_\_
5. If a program has been added, list software and purpose of use.  
Program: \_\_\_\_\_ purpose: \_\_\_\_\_  
Program: \_\_\_\_\_ purpose: \_\_\_\_\_
6. Upon change of responsible personnel, are the following updated/changed?  
Passwords \_\_\_\_\_ Safe Combinations \_\_\_\_\_ Payroll preparer \_\_\_\_\_  
Bank signature \_\_\_\_\_ P Cards \_\_\_\_\_ Payroll approver \_\_\_\_\_

SCHOOL: \_\_\_\_\_

Community/Adult Centers

Fiscal Year: 2008/2009

7. If a change in responsible personnel has **not** occurred with this school year, are processes in place to implement the above changes when a change does take place? \_\_\_\_\_

**RECEIPTS: (PLEASE ANSWER YES-NO-N/A WHERE APPROPRIATE)**

8. Has the sponsor/faculty responsible for handling cash been provided written instructions? \_\_\_\_\_
9. Who does the receipting? \_\_\_\_\_ (name & title)
10. Are cash receipts deposited intact? (amount of cash collected = amount of cash deposited) \_\_\_\_\_
11. Are pre-numbered computerized receipts recorded by the bookkeeper for all money received? \_\_\_\_\_
12. a. Are all receipt books official PCSB receipting documents? \_\_\_\_\_  
b. Are all receipting documents at your site (signature sheets / receipt books) recorded on perpetual inventory forms? \_\_\_\_\_
13. When funds are collected outside of the business office, do source documents (signature sheet, receipt book or verification of funds form) accompany the funds when submitted to the bookkeeping office? \_\_\_\_\_
14. Are source documents reconciled with money collected when turned into the bookkeeper? \_\_\_\_\_  
If not, when? \_\_\_\_\_
15. When discrepancies occur, how are they resolved?  
\_\_\_\_\_  
\_\_\_\_\_
16. Does the bookkeeper/assistant bookkeeper assume responsibility for all cash receipts from the time she/he receives them until they are transferred to the bank courier? \_\_\_\_\_
17. Who is responsible for the preparation of the deposit if the assigned person is absent from work?  
\_\_\_\_\_ (name & title)
18. Are applicable donations submitted **semi-annually** to the associate superintendent for approval? \_\_\_\_\_

**DISBURSEMENTS: (PLEASE ANSWER YES-NO-N/A WHERE APPROPRIATE)**

19. Are all disbursements, except from petty cash and purchasing cards, made by check? \_\_\_\_\_
20. Are purchases made only after the site administrator or designee signs and dates the purchase requisitions? \_\_\_\_\_

List names and titles of designees authorized to approve requisitions and sign purchase orders:

Name Title

\_\_\_\_\_  
\_\_\_\_\_

21. Are checks printed out by the computer? \_\_\_\_\_
22. Who prepares checks? \_\_\_\_\_
23. How many people are authorized to sign checks? \_\_\_\_\_

Name Title

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

24. Are checks completed in full before being presented to the administrator (or designee) for signature? \_\_\_\_\_

25. Are invoices, voucher packets, and/or other supporting documentation presented together with the checks when submitted to the administrator (or designee) for signature? \_\_\_\_\_

26. Does the administrator (or designee) compare the check to the documentation before signing the check? \_\_\_\_\_

**\*Principal must respond/initial.**

\*

If no, who performs this function? \_\_\_\_\_ (name & title)

27. Does your school use purchasing cards? \_\_\_\_\_

If so, how many cards does the school have issued?

General cards: \_\_\_\_\_ Travel cards: \_\_\_\_\_ Individual cards: \_\_\_\_\_

SCHOOL: \_\_\_\_\_

Community/Adult Centers

Fiscal Year: 2008/2009

Please list staff members who have personal P-cards (or you may attach a list)

_____	_____
_____	_____
_____	_____

28. Do individual P-card holders keep their P-card in their possession? \_\_\_\_\_

29. Are the personal P-cards turned in at the end of the school year, if less than a 12 month employee? \_\_\_\_\_

30. When do you prepare the internal purchase order for internal fund **school to pay** expenditures? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

31. When are One Time Vendors used?

\_\_\_\_\_

32. a. At the time merchandise is received, are the items verified as to quantity and condition, and so noted on the packing slip or some other document and given to the bookkeeper to be attached to the voucher packet? \_\_\_\_\_

b. If so, by whom? \_\_\_\_\_

33. If receipt of merchandise discrepancies exist, who is responsible for taking corrective action? \_\_\_\_\_

\_\_\_\_\_ (name & title)

34. a. List names and titles for any positions that are funded through the internal fund accounts or outside support organizations including the PTA. Provide additional sheet, if applicable.

<u>Name</u>	<u>Title</u>	<u>Fund Name &amp; #</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

b. If no billing from the district occurred for salaries, please **\*certify** that your cost center is not responsible for reimbursement of any extra position salaries to the district?

**\*Principal must respond/initial.** \* \_\_\_\_\_

35. Provide information for any *related-party transactions* that took place during 2008/2009. Most transactions are of the “arm’s length” variety. That is, it is reasonably assumed that both parties to the transaction are acting solely on the basis of their economic self-interest.

Generally Accepted Account Principles (GAAP) uses the phrase *related party-transactions* to describe such arrangements that are not “arm’s length.” According to GAAP, *related-party transactions* must be disclosed.

<u>Vendor Name**</u>	<u>Relationship (to school employee)</u>	<u>Voucher Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

\*\*Attach documentation to support the reason why this vendor was selected instead of another vendor.

**TRANSFERS AND ADJUSTMENTS: (PLEASE ANSWER WITH YES-NO-N/A WHERE APPROPRIATE)**

36. Do you understand how to and when it is appropriate to perform:

a. Transfers \_\_\_\_\_

b. Adjustments \_\_\_\_\_

Would you like more training regarding transfers and adjustments? \_\_\_\_\_

Note: *Manual of Internal Fund Accounting*, Chapter 13 “Transfers and Adjustments” includes examples of transfers and adjustments.

SCHOOL: \_\_\_\_\_  
Community/Adult Centers  
Fiscal Year: 2008/2009

**CASH AND ASSETS: (PLEASE ANSWER WITH YES-NO-N/A WHERE APPROPRIATE)**

37. Does your school currently use a check recovery company for NSF checks? \_\_\_\_\_

Name Of Company: \_\_\_\_\_

38. a. Are pre-numbered documents accompanied by a certified statement or invoice of the beginning and ending numbers received (E.g. checks, tickets, receipt books, instrument rental contracts etc.)? \_\_\_\_\_

b. Are they retained in a "Forms Inventory" folder? \_\_\_\_\_

39. Do you receive cancelled checks (or copies of checks) with your monthly bank statements? \_\_\_\_\_

40. a. Who prepares the bank reconciliation? \_\_\_\_\_

\_\_\_\_\_ (name & title)

b. Give the name and title of person reviewing the bank reconciliation for accuracy: \_\_\_\_\_

\_\_\_\_\_ (name & title)

c. Have the preparer and reviewer attended the district offered bank reconciliation class? \_\_\_\_\_

Give date(s) of the training class they attended: \_\_\_\_\_

d. Would the reviewer be able to complete the bank reconciliation, if the preparer was absent and the bank reconciliation was due? \_\_\_\_\_

e. Can the reviewer access the Manatee Accounting system to obtain necessary reports? \_\_\_\_\_

41. a. Is the monthly bank reconciliation reviewed (figures are **traced** to the appropriate documentation) and signed by the administrator (or designee) prior to being submitted to Auditing? \_\_\_\_\_

**b. Please check off the documents below that the reviewer uses to verify the Bank Reconciliation**

**Statement (PCS Form 3-2912):**

_____ Trial Balance	_____ General Ledger	_____ Principals Financial Report
_____ Bank Statement	_____ NSF Check Log	_____ Prior Months Bank Reconciliation
_____ Adjustments Journal	_____ Transfers Journal	_____ Cancelled checks (if applicable)

**\*Principal must respond/initial.** \* \_\_\_\_\_

42. Are checks cleared in the Manatee system as a part of the monthly bank reconciliation process? \_\_\_\_\_

43. Does the employee reconciling the bank account(s) directly receive the unopened monthly bank statement(s) and canceled checks? \_\_\_\_\_

44. Are unused checks safeguarded in a fire retardant area? \_\_\_\_\_

How and where? \_\_\_\_\_

45. a. Is cash left in the office overnight? \_\_\_\_\_

b. What would be the maximum amount of **cash** left overnight in the office? \_\_\_\_\_

c. List all locations where money is stored overnight. \_\_\_\_\_

\_\_\_\_\_

46. What kind of protective devices are being used at the school to safeguard cash? \_\_\_\_\_

47. Are keys and safe combinations restricted to a minimum number of individuals? \_\_\_\_\_

Name

Title

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

48. Are physical inventory counts taken of items purchased for resale before the sale begins? \_\_\_\_\_

If so, by whom and when? \_\_\_\_\_

\_\_\_\_\_

49. Is the inventory of resale items safeguarded? \_\_\_\_\_

Describe by what means? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SCHOOL: \_\_\_\_\_

Community/Adult Centers

Fiscal Year: 2008/2009

50. Are all unsold items reported on **one** perpetual inventory form (Inventory of Merchandise *PCS Form 3-2895*)? \_\_\_\_\_

**VENDING: (PLEASE ANSWER WITH YES-NO-N/A WHERE APPROPRIATE)**

51. Do you have 2008/2009 signed agreements/contracts for all vending machines in the school? \_\_\_\_\_

52. Are vending machines school operated? \_\_\_\_\_

If above question was answered yes fill in the following with regard to vending machines.

a. Person's name and title that is responsible to fill the machines and collect the money from the machines. \_\_\_\_\_

b. If vending is school operated, what are the safeguards to protect inventories on hand? \_\_\_\_\_

c. Does someone independent from those who service the vending machine take a physical inventory of the products/merchandise quarterly? \_\_\_\_\_

d. Are quarterly soft drink reports completed and available for audit review? \_\_\_\_\_

**PETTY CASH/CHANGE FUND: (PLEASE ANSWER WITH YES-NO-N/A WHERE APPROPRIATE)**

53. Are petty cash funds used at the school? \_\_\_\_\_

List type and amount of each:

\_\_\_\_\_ \$ \_\_\_\_\_      \_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_      \_\_\_\_\_ \$ \_\_\_\_\_

54. Is the internal petty cash reimbursement check made payable to the custodian only? \_\_\_\_\_

55. a. Who is the custodian of the internal petty cash fund? \_\_\_\_\_

\_\_\_\_\_ (name & title)

b. Is the internal petty cash fund closed at the end of each year? \_\_\_\_\_

56. a. Who is the custodian of the district petty cash fund? \_\_\_\_\_

\_\_\_\_\_ (name & title)

b. Is the district petty cash fund closed at the end of each year? \_\_\_\_\_

57. Are change funds used? \_\_\_\_\_

<u>Custodian</u>	<u>Department</u>	<u>Title</u>	<u>Amount</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

58. Are change funds re-deposited immediately after the event for which they were issued? \_\_\_\_\_

If no, what safeguards are in place? \_\_\_\_\_

59. Are daily receipts kept separate at all times from the petty cash and/or change funds? \_\_\_\_\_

**INVESTMENTS: (PLEASE ANSWER WITH YES-NO-N/A WHERE APPROPRIATE)**

**For schools that have investment(s) (e.g., CD's, savings acct., etc.), please answer the following:**

60. a. Do the investments require two signatures for redemption? \_\_\_\_\_

b. Who is authorized to sign?

<u>Name</u>	<u>Title</u>
_____	_____
_____	_____
_____	_____

61. Is the investment issued in the name of the school? \_\_\_\_\_

SCHOOL: \_\_\_\_\_

Community/Adult Centers

Fiscal Year: 2008/2009

62. a. List all investment accounts (e.g., savings, certificates of deposit) held by the school.

<u>Bank name</u>	<u>Type of account</u>	<u>Account number</u>	<u>Last statement dollar value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

b. If any of the investments have been renewed or opened in the past 12 months, please indicate with an asterisk and explain the reasoning below:

\_\_\_\_\_

\_\_\_\_\_

**OTHER:**

63. List all the web addresses for all websites associated with the school that are not district websites e.g., official school website, outside support organizations). **Do not list websites that end in pinellas.k12.fl.us**

<u>Organization</u>	<u>Website Address</u>
_____	_____
_____	_____
_____	_____

**I certify the above information provided in this questionnaire is correct and to my knowledge no fraudulent statements have been made.**

\_\_\_\_\_  
Signature of Bookkeeper

\_\_\_\_\_  
Date

**I certify the above information provided in this questionnaire is correct and to my knowledge no fraudulent statements have been made.**

\_\_\_\_\_  
Signature of Site Administrator (or designee)

\_\_\_\_\_  
Date