

**DIVISION OF INTERNAL AUDIT
SCHOOL ACTIVITY ACCOUNTING**

**FINANCIAL AND OTHER RELATED RECORDS
NEEDED FOR THE CURRENT AUDIT PERIOD**

1. All cash on hand (receipted or non-receipted), including all change funds.
2. The bank reconciliations, journal vouchers, and bank statements for the school's checking account and investment account(s).
3. Official receipt books, teachers' receipt books, computers generated receipts, deposit vouchers, and site-based reimbursement file.
4. Disbursement vouchers with supporting documentation and cancelled checks.
5. **Completed current ACCOUNTS RECEIVABLE LISTING (reimbursements expected but not received), and current OUTSTANDING INDEBTEDNESS LISTING (bills – merchandise has been received and not paid for).**
6. A current supply sales inventory.
7. Each month's copy of the School Activity Pay Report for disbursements made to employees.
8. Purchase order files and blank purchase orders.
9. Fundraising profit and loss statements for each fund raising activity, both General and Restricted Funds.
10. A copy of each payroll category sign-in sheet, time sheets, and Report of Absentee Forms. Also, the forms indicating the system used to account for sick days and vacation days for administrative employees.
11. The time keeping system used for compensation to pupils and employees, if applicable.
12. Work orders and blank work orders for schools that participate in Vocational Patron Accounting.
13. Athletic tickets (used and unused) and Athletic Ticket Reconciliation forms for schools that participate in athletics.
14. Ticket Reconciliation forms (used and unused) for pay events.