

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

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19.1 MAY/JUNE PROCEDURES

Periodically, the District Internal Auditor will visit each school to audit their activity funds. Before the financial secretary leaves for the summer, the following procedures should be completed:

1. The school secretary or bookkeeper should make sure all current bills are paid and cash on hand is receipted and deposited.
2. **A final Petty Cash Voucher** should be completed and forwarded to Financial Services, if applicable.
3. Office petty cash, library petty cash, and change fund should be the only cash that remains in the safe over the summer. All club and student funds should be receipted, deposited, and recorded appropriately.
2. The ledger should be current and balanced to the computer report.
3. All documents should be filed and organized. Be sure all documents and records will be accessible to the Internal Auditor during the summer.
4. If there is any special information you wish the Internal Auditor to have, please leave detailed notes or a letter in an envelope or folder, addressed to the auditor.
5. Make sure the principal will properly maintain your records during your absence.
6. Any unpaid bills should be submitted to Financial Services.

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19.2 AUGUST PROCEDURES

With respect to campus activity funds, to ensure the central accounting records reflect current activity for the interim review by the District's independent auditing firm, the campus financial personnel should conduct the following procedures after returning from summer break:

1. Review the activity fund records and any unrecorded receipts or expenditures by the principal during the break.
2. Ensure all transactions are recorded and receipted as needed.
3. Review any notes or memos from the District Internal Auditor.
4. If petty cash was deposited before summer break, it must be requested again if it is needed again in the next fiscal year.
5. All items ordered and received by August 31st should be "received in" on the system by August 31st.

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19.3 END OF YEAR EXPENDITURES

Use the following example as a guideline in determining what code to use in clearing any outstanding obligations:

Any expenditure which occurred, or was accrued on or before August 31, should be coded to that year, unless it is immaterial. The general guideline is that all open encumbrances will be accrued if received on or before August 31.

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19.4 ROLLOVER ENCUMBRANCE ERRORS

The District will identify requisitions that "rolled over" into the next fiscal year (but should not have) and will take away appropriations related to those requisitions. Likewise, the District will provide appropriations for those requisitions that did **not** rollover (but should have) by the following means:

The Assistant Superintendent of Finance & Operations will reinstate the appropriations.

This method of correcting errors is available to the District until the Board of Trustees has acted on the budget increase related to the rollover.