



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, LLP

ATTN.: Superintendent's Office

Fax Number: _____

Audit Date(s): _____

The following is a list of the records and information our auditor(s) will need in order to perform the 2019-2020 fiscal year audit. Upon receipt of this information please notify all activity and lunch custodians, and the federal programs director, of the date of our arrival, and provide all personnel a detail of the information we will need from each of them. **Any of this information that was pulled during our interim audit work will not need to be pulled again . If any of the information is needed again we will request it during our visit. Also, if information has already been submitted to our office you will not need to provide again.** A separate list for each custodian is enclosed for your convenience.

FEDERAL PROGRAMS

1. Copy of most recent Federal Compliance Report received from S.D.E. (includes Maintenance of Effort Calculations, etc.)
2. Copy of the application and/or grant award notification for each federal program in which the District participated in the 2019-20 fiscal year.
3. Copy of final budget revisions for all programs, if applicable.
4. All documentation supporting the applications for each program. This may include rank order lists, needs assessment results, student survey forms and/or enrollment forms.
5. Copy of any federal or state monitoring reports for 2019-20, if applicable.
6. All purchase orders for each federal program and all supporting documents for each purchase order.
PLEASE NOTE – you do not need to make copies of these purchase orders, and they do not need to be pulled out. We just need access to these purchase orders.
7. Copies of all expenditure claims for reimbursement, expenditure reports and/or federal financial reports.
8. Detail Financial Analysis for each FEDERAL program (for MAS users, the Detail Appropriation Analysis). This would be a detail for just projects 421 – 999. Please include Child Nutrition Fund.
9. General fund receipt register, broken out by project and source codes, for the CURRENT (2020-21) fiscal year to date.

ACTIVITY FUNDS

1. Bank statements covering July 1, 2019 through and including June 30, 2020, including investments.
2. Check register or check stubs covering July 1, 2019 through June 30, 2020, and all supporting documents (invoices, statements, etc.) for all bills paid.
3. Receipt register and sub-account receipt books covering July 1, 2019 through June 30, 2020.
4. A Year-to-Date Custodian's Activity report covering July 1, 2019 through June 30, 2020, that shows all sub-accounts used in 2019-20.
5. Supporting documentation (ticket stubs, count sheets, etc.) for all athletic gates collected in the 2019-20 school year.
6. A listing of all booster clubs and parent groups operating outside of the school district, and a copy of the district's sanctioning policy for these groups.

CHILD NUTRITION PROGRAMS

1. Receipt register or receipt books covering the period July 1, 2019, and ending June 30, 2020 for the daily local collections.
2. Daily meal participation data, covering the period July 1, 2019, and ending June 30, 2020.
3. All free and reduced lunch applications for the 2019-20 year, and any software supporting these amounts or counts.
4. Free and reduced lunch policy statements for the 2019-20 year.
5. Notice of renewal of the school lunch program agreements.
6. Civil rights compliance check list.
7. Monthly claims for reimbursement and the supporting meal participation data.
8. Active procurement plan for child nutrition program expenditures during the 2019-20 year.
9. Copy of State Department of Education's latest Management Review Report, if performed in 2019-20.

PAYROLL

1. All teacher and support personnel contracts and pay scales for the 2019-20 fiscal year, including the superintendent's contract.
2. Access to timesheets or time cards for all employees for the 2019-20 fiscal year.
3. Copies of the 941 quarterly reports for calendar year 2019, along with a copy of the W-3 (total W-2) for the 2019 calendar year.
4. An employee earnings report that shows all amounts paid to each employee for July 1, 2019 through June 30, 2020.
5. The remittances to teachers' retirement for the fiscal year July 1, 2019, through June 30, 2020.
6. The 1099's that were issued in the 2019 calendar year.

PURCHASE ORDERS

1. Copy of District Purchasing Policy
2. Encumbrance ledgers for all funds except the sinking fund, for all years which had activity for the period July 1, 2019 through June 30, 2020.
3. Access to all (general fund, building fund, child nutrition fund, bond funds, special insurance recovery fund, gifts & endowments fund) purchase orders, with supporting documents attached, for any and all fiscal years which had activity for the period July 1, 2019 through June 30, 2020.
4. Copy of the travel policy used by the District in the 2019-2020 fiscal year.
5. Access to current year purchase orders.
6. Check registers for the 2019-2020 fiscal year, from **July 1, 2020 to present**, for each fund that had reserves at June 30, 2020 (in other words, just checks issued against 2019-20 reserves).

MINUTES/ CONTRACTS

- 1 Minutes of the school board meetings for the period July 1, 2019, through the date of arrival.
- 2 A list of names and offices (e.g., president, vice-president, clerk, members) held by each individual board member as of June 30, 2020.
- 3 All bids made on all items subject to the Competitive Bidding Act purchased from the General, Building, Bond and Special Cash Funds for the period July 1, 2019 through June 30, 2020.
- 4 Any information concerning pending litigation, financial reserves, or unusual material matters of any nature for the period July 1, 2020 through the date of arrival.
- 5 A detail of any purchases made from board members, board members' employers or relatives from any fund, and a list of all school district employees who are related to the board members for the period July 1, 2019 through June 30, 2020.
- 6 Copies of all lease-purchase agreements that were active at any time for the period July 1, 2019 through June 30, 2020, even if they were paid off before June 30, 2020.
- 7 Access to the District's Policies and Procedures that were in effect during the 2019-2020 fiscal year.

OTHER ITEMS REQUIRED

1. All insurance policies and surety bonds for any and all purposes in effect any one day for the period July 1, 2019 through June 30, 2020.
2. The current equipment inventory records.
3. A copy of the School District Expenditure and Revenue Report (FR-3) for the 2019-2020 fiscal year.