



BLEDSOE, HEWETT & GULLEKSON

CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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ATTN.: Superintendent's Office

Audit Date(s): _____

The following is a list of the records and information our auditor(s) will need in order to perform the 2023-24 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 with 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 it again.** A separate list for each custodian is enclosed for your convenience.

FEDERAL PROGRAMS

1. Applications and award notifications for each federal program in which the District participated in the 2023-24 fiscal year.
2. Final budget (revisions) for all programs.
3. Access to documentation supporting the applications for each program. This may include rank order lists, needs assessment results, student survey forms, time and effort reporting, and inventory records.
4. Copies of all federal or state monitoring/compliance audit reports for 2023-24, if applicable.
5. Access to 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.
6. Copies of all expenditure claims that were submitted for reimbursement, and the corresponding Payment Notice.
7. Detailed Expenditure report for each FEDERAL program. This would be a detail for just projects 421 – 999. Please include Child Nutrition Fund federal funds if applicable.
8. General fund receipt register, broken out by project and source codes, for the CURRENT (2024-25) fiscal year to date.

ACTIVITY FUNDS

1. Bank statements covering July 1, 2023, through and including July 31, 2024, including investments.
2. Check register covering July 1, 2023, through June 30, 2024, and all supporting documents (invoices, statements, etc.) for all bills paid.
3. Receipt register and sub-account (sponsor) receipt books covering July 1, 2023, through June 30, 2024.
4. A Year-to-Date Custodian's Activity report covering July 1, 2023, through June 30, 2024, that shows all sub-accounts used in 2023-24.
5. Supporting documentation (ticket stubs, count sheets, etc.) for all athletic gates collected in the 2023-24 school year.
6. A listing of all booster clubs and parent groups operating outside of the school district, any documentation submitted by the outside organizations (i.e., applications for sanctioning), and a copy of the district's sanctioning policy for these groups.

CHILD NUTRITION PROGRAMS

1. Permanent Policy statement for the 2023-24 fiscal year.
2. Permanent Application for the 2023-24 fiscal year (includes Civil Rights Compliance and Certificate of Authority).
3. Receipt register or receipt books covering the period July 1, 2023, and ending June 30, 2024, for the daily local collections.
4. All free and reduced lunch applications for the 2023-24 fiscal year.
5. Daily meal participation data, covering the period July 1, 2023, and ending June 30, 2024.
6. Monthly claims for reimbursement and the supporting meal participation data (i.e., daily count sheets).
7. Active procurement plan for child nutrition program expenditures during the 2023-24 year.
8. Copy of State Department of Education's latest Management Review Report, if performed in 2023-24.

PAYROLL

1. All teacher and support personnel contracts and pay scales for the 2023-24 fiscal year, including the superintendent's contract.
2. Access to timesheets or timecards for all employees for the 2023-24 fiscal year.
3. Copies of the 941 quarterly reports for calendar year 2023, along with a copy of the W-3 (total W-2) for the 2023 calendar year. Documentation of payroll withholding payments (EFTPS confirmations).
4. An employee earnings report that shows all amounts paid to each employee for July 1, 2023, through June 30, 2024.
5. The remittances to teachers' retirement for the fiscal year July 1, 2023, through June 30, 2024.
6. The 1099's that were issued in the 2023 calendar year.
7. Policies governing vacation leave, sick leave and personal days (PTO).

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, 2023, through June 30, 2024.
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, 2023, through June 30, 2024.
4. Copy of the travel policy used by the District in the 2023-24 fiscal year.
5. Access to current year purchase orders.
6. Check registers for the 2023-24 fiscal year, from July 1, 2024, to present, for each fund that had reserves at June 30, 2024 (in other words, just checks issued against 2023-24 reserves).
7. All purchase orders for reimbursement to board members and superintendent.
8. A detail of any purchases made from board members' employers or board members' relatives from any fund for the period July 1, 2023, through June 30, 2024.
9. Have all monthly credit card statements available for review.

MINUTES / CONTRACTS

1. Minutes of the school board meetings for the period July 1, 2023, 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, 2024.
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, 2023, through June 30, 2024.
4. Any information concerning pending litigation, financial reserves, or unusual material matters of any nature for the period July 1, 2023, through the date of arrival.
5. Copies of all lease-purchase agreements that were active at any time for the period July 1, 2023, through June 30, 2024, even if they were paid off before June 30, 2024.
6. Access to the District's Policies and Procedures that were in effect during the 2023-24 fiscal year.

OTHER ITEMS REQUIRED

1. Insurance policies for property, general liability, automobile, workers comp and professional liability, in effect any one day for the period July 1, 2023, through June 30, 2024.
2. All surety bonds in effect for the period July 1, 2023, through June 30, 2024, for the following positions: superintendent, treasurer, chief financial officer/business manager, encumbrance clerk, activity fund custodian, minutes clerk and any other positions that handle money for the school.