District Site Visit Procedures

*NOTE: This is a general review list, all, some, or none of these items may/may not be reviewed in addition to other requests.

Time Period Reviewed:_____2010 & 2011_____

District Policies	
Review all district policies	
Compare district policies to the material reviewed	
Select random variety of samples to verify (i.e. HR policies on leave, timesheets, supervision, etc.)	
Bank Statements & Cancelled Checks	
Review cancelled checks for independent, authorized dual signatures	
Review cancelled checks for any unusual expenditures	
Document via schedule all checks written to employees	
Select various checks each month to review supporting documentation	
Bank Reconciliations	
Compare reconciled bank balance to ledger/checkbook balance monthly	
Review general ledger detail for accuracy if applicable	
Supporting Documentation for Selected Checks	
Review supporting documentation for all employee and board travel reimbursements	
Review supporting documentation for D.C. reimbursements, if applicable	
Review documentation for board member meeting reimbursements	
Review supporting documentation for all large expenditures	
Select a random sample of various monthly expenditures to review documentation	
Review supporting documentation for all credit card payments during the time period reviewed	
Review supporting documentation for all fixed asset purchases	
Board of Director Minutes	
Read minutes for each meeting held during the time period reviewed	
Verify that the following items were included in the minutes:	
Board member attendance	
Salary rate & salary increase information	
Board approval of non-routine expenditures (purchases of fixed assets, etc)	
Documentation of financial statement review and approval	
Documentation of non-routine travel by staff and board members	
Listing of staff & wage rates	
Compare wage rates to documentation in personnel file	
Compare wage rates to documentation in board of director minutes	

Payroll taxes	
Ensure district filed W-2s and 1099's with the IRS	
Ensure district is current on filing quarterly 941s	
Ensure district is paying payroll taxes timely	
Ensure district is current on state withholding and unemployment taxes	
Timesheets	
Compare hours worked to approved work schedule	
Verify timesheet completeness and accuracy	
Validate frequency of pay	
Review for board member approval	
Recalculate gross pay based on hours on timesheet & documented pay rate	
Leave Records	
Compare leave accruals to personnel policies	
Review for board member approval	
Compare leave taken to time sheets	
Recalculate leave balance throughout the time period reviewed	
Cash Receipts	
Review cash receipts to ensure all incoming funds are receipted	
Select a sample of cash receipts to trace to a validated deposit slip	
Select a sample of bank deposits to trace to cash receipt	
Listing of All Credit Card Accounts	
Supporting Documentation for Credit Cards	
Review all credit card bills & receipts during the time period reviewed	
Petty Cash	
Count petty cash & receipts on hand at time of visit	
Review petty cash records for time period reviewed	
Personnel Policies	
Review existing personnel polices for completeness	
Compare leave accruals & holidays in personnel policies to actual leave accruals on timesheet & leave records	
Annual Financial Statement	
Review cash balances to ensure they are adequate to support on-going operations	
Review profit and loss to determine if they are at least breaking even	
Review financial statement for unusual items	
Inventory Listing	
Review for completeness - serial numbers, date of purchase, etc	
Travel Policies	
Ensure travel is approved	
Ensure reimbursements adhere to the travel policies	
Proof of Match**	
Review supporting documentation for match indicated on Proof of Match form	