



Things to Remember

1. Cash apps should not be utilized.
2. All purchases must be pre-approved by the principal using a Payment Authorization Form.
3. Invoices and receipts are adequate forms of documentation for disbursements. Packing lists, statements, and quotes are not acceptable.
4. Funds collected from students must be documented on a Cash Receipt Form or teacher receipt and given to the bookkeeper for deposit.



RICHMOND COUNTY SCHOOL SYSTEM INTERNAL AUDITING DEPARTMENT

Linda R. LaMarr – Director

Joyce Frankenfield – Administrative Assistant

Charles Wilcher- Auditing Clerk

Ashley Brown – Staff Auditor

Angela Owens – Staff Auditor

Brenda Thompson – Staff Auditor

Cindy Townson – Staff Auditor

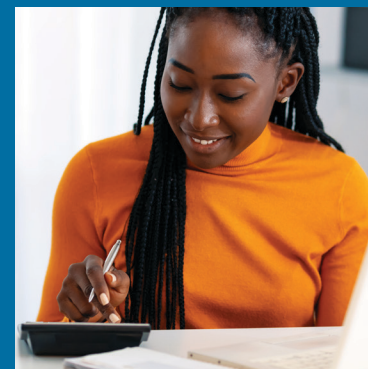
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RICHMOND COUNTY SCHOOL SYSTEM 2022



KEY POINTS TO REMEMBER

INTERNAL AUDITING
DEPARTMENT





DEPOSITS

Deposits should be made daily. Funds should not be left in the classroom, desk, file cabinet or vault over the weekend or holiday breaks.

CASH DISBURSEMENTS

All purchases must be preapproved by the principal, using a Payment Authorization Form. Please note that any purchases made before the principal has signed and dated the Payment Authorization Form are improper and not in compliance with Board Policies.

ABSENCES

Whenever you are not present at work, you must complete a Certificate of Absence form (COA). An employee may take up to three (3) days of personal leave if approval has been given by the employee's principal or immediate supervisor. COAs must include the number of hours you are taking, dates of absences, employee number, employee's signature, and supervisor's signature.

CASH RECEIPT FORMS

All Cash Receipt Forms used to collect funds from students should be pre-numbered, and completely filled out. A description should be provided for all monies that are remitted. Funds from different sources should not be lumped together.

CONTRACTORS

Contractors should not be paid directly through a school's General Fund Checking Account. Expenses for contractors should be paid through the Budget and Finance Department through ESM if they are not incorporated. This includes but is not limited to, DJs, caterers, t-shirt vendors, photographers, etc.

CLUB ACCOUNTS

Funds generated by clubs are to be used for their benefit. Monies from a club should not be transferred to other accounts without the approval and consent of the club sponsor and the principal.

STUDENT ACTIVITY LEDGERS

A copy of your Student Activity Ledger should be provided to you monthly by the Bookkeeper.

BIDS

Three quotes should be obtained for all purchases over \$5,000. Quotes are not required if the supplier is a state contract or sole source. Purchases by schools in excess of \$5,000 must be made by the Purchasing Department.

FUNDRAISERS

All fundraisers must be pre-approved by the principal on a Fundraising Financial Report Form.

STAFF VENDING

The school's Club Accounts (#21's), Staff Vending Account (#03), and Sunshine/Faculty Fund Account (#04) should not have negative balances.

ADVANCE CHECKS

When advance checks are issued to faculty/staff to make purchases, the receipts or invoices for the purchases should be submitted to the bookkeeper within five (5) days. If all funds are not used, the remainder of the funds should be returned to the bookkeeper.

