LEA ACCOUNTING COMPLIANCE MONITORING

Jennie Sasser LEA Accounting

AGENDA

Before

• Preparation for Monitoring

During

• LEA Team Accountants Complete the Monitoring

After

• Clearing Findings

BEFORE

• One month before the start date, your team accountant should have emailed a list of required documentation.

Ualla

I will be coming to your system on December 13, 2022 as part of the ALSDE Monitoring Team. I will be performing the basic accounting procedures section of the monitoring document. In order to complete the testing in the allotted time, please upload the following information no later than December 9, 2022 to E-Prove for #1, 2, 7, 8, and 10. The remaining information will be reviewed on site. Thank you.

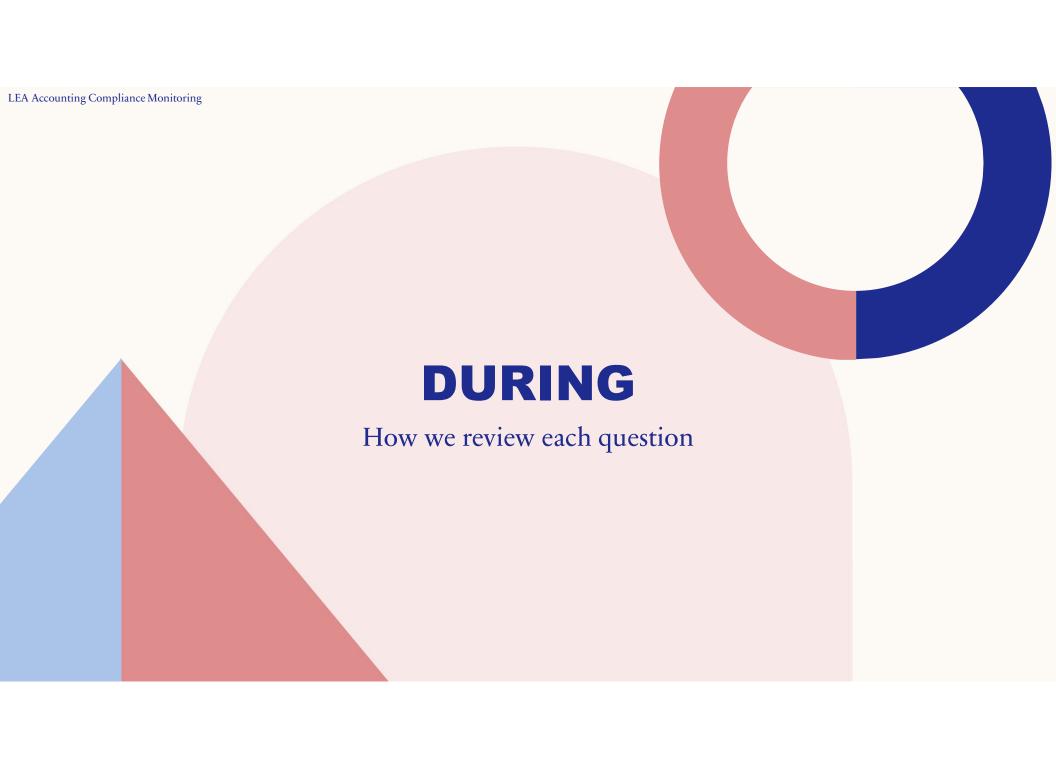
Jennie

Financial Management

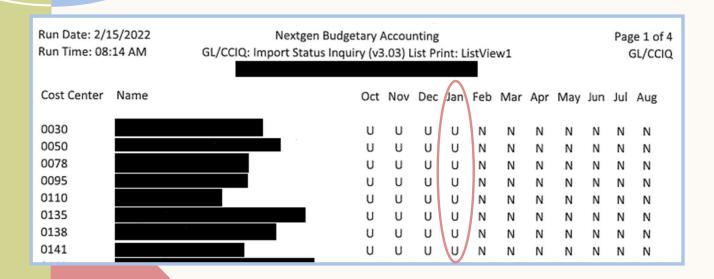
A. Basic Accounting Procedures:

- 01. Provide documentation to show that the magnetic media, reporting financial information from each school is incorporated into the systems books monthly Documentation would include the Nextgen software users report that indicates whether magnetic files from the school has been uploaded. Please provide the user reports for the last 6 months.
- 02. Please provide the names and contact information of the program directors. I will contact each individually to ascertain if they are receiving monthly fund source reports for the programs that they administer. I have provided a worksheet for you to complete. (Attached in email)
- 03. A determination will be made concerning if fund source accounting is being practice once all revenues and reconciled bank balances are traced to your system's general ledger trial balance. I will be comparing the transaction report to the financial file upload. I will be using September (period 12) as the basis for monitoring.
- 04. Please have the documentation that Teachers and Administration had input into the budgeting of technology, library enhancement and professional development on site. The documentation should be collected from the schools and include a sign in sheet for the meeting where committee members were chosen; the secret ballots (sealed) for the committee member vote; a list of the budget committee members; signed worksheets for technology, professional development, and library enhancement worksheets; a sign in sheet for the meeting where committee proposed budgets were voted on; the secret ballots (sealed) for the budget vote.
- 05. Please provide the board policy regarding the providers for all budget inputs. If it is on the board's website, please let us know. Please provide the P reports (Supplemental Information to Proposed FY2X Budget).
- 06. Please also provide proof of the two posted notice of public budget hearings (newspaper clipping, picture of message board, screenshot of website, etc....).
- 07. Provide copies of <u>all bank statements</u> (<u>central offices as well as local schools</u>), reconcilements, GLCASH reports, and the general ledger trial for the month ending <u>September 30</u>, 2022. Also, provide a copy of <u>October 31</u>, 2022, bank statements so that <u>September</u>'s deposits in transit and outstanding checks can be traced.

- 08. Provide any adjustment and explanation for adjustments that appears on the reconciliation
- 09. Provide documentation that all reconcilements have been reviewed either by the CSFO or other designated personnel (For each reconcilement it should be signed off by the reconciler first, and then the reviewer. If the CSFO is the reconciler; then the Superintendent should be reviewer).
- 10. Provide copies of the monthly board agendas to show that financial statements and cash balance bank reconcilements are being presented to the School Board Members at their monthly meeting. Please provide the last Six (6) months.
- 11. Provide fixed assets inventory reports (additions (PIRADD) and deletions (PIRDIS) to show that inventory is maintained and adjusted to actual for the fiscal year ending September 30, 2022. Please also provide the Balancing Report (PIRBAL) and Fund 88 Trial Balance Report (GLTBAL)for 9/30/22.
- 12. I will need to review all your payroll withholding reports (IRS, STATE, RSA, DIR, and PEEHIP filings) for the month of September 30, 2022. I will need to reconcile these payments to clearance on the bank statements (September and October). I will need to be able to trace these actual payments to the respective bank statement it clears from. So please be sure to provide a check number if it was paid by check or if it was electronic then I will need the printed payment submission information.
- 13. Please provide copies of the approved journal entries for the months of September and October If the entries are prepared by someone other than the CSFO then the CSFO signature should be on the journal entries as the person that approves them. However, if the entries are prepared by the CSFO then the Superintendent should be the approver.
- 14. Please provide the encumbrance account and Open Purchase Order report. Please run the report for a current day only. This can be today or the day you upload into Cognia. The reports to run are the trial balance for function 0341 through the date you choose to run and the <u>POASOD</u> Purchase orders as of date report for the same day. You can exclude the 7000 range find sources.
- 15. Please provide an updated copy of your system's accounting policies and procedure manual. Please make sure that the physical management policies that are listed in accordance with section 16-13A-1 are included.
- 16. Please have the ability to provide a list of all employees and their fund source coding once we arrive. I will select 4-5 teachers and will then need their personnel folder for review as well.
- 18. I will review your schools web site to determine if financial statements and check registers are being post to the website pursuant to Section 16-13A-6.



1. Is magnetic media, reporting financial information from each school, being received from each of the schools monthly and being incorporated into the system's books on a monthly basis?



We verify that the most recent month has been uploaded.

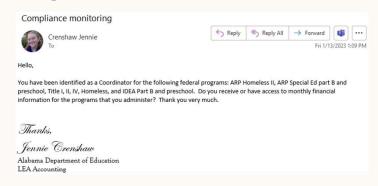
2. Are monthly financial reports being sent to or made available to each of the program coordinators for review and program corrections, if any?

Monitoring Federal Programs 2022-2023

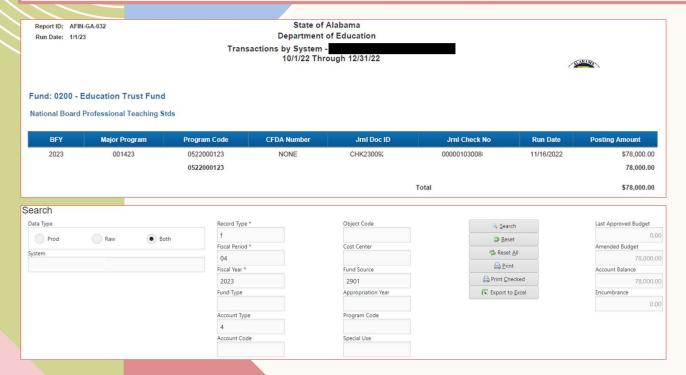
Please complete the following information related to the program coordinators for the following federal programs. If you do not operate this program, please write N/A.

program, prease write	LN/ ZX.		
	Name	Phone #	EMAIL Address
American Rescue			
Plan (ESSER &			
ESSER State			
Reserve)			
ARP Homeless I			
ARP Homeless II			
ARP Special			
Education, Part B-			
IDEA			
ARP Special			
Education, IDEA			
Preschool			
Vocational And			
Technical Education			
Title I			
Title II, Part A -			
Teachers and			
Principals			
Title III			
Title IV, Part A			
Title V, Part B			
IDEA, Part B			
IDEA, Preschool			
21st Century			
Homeless			

- Please provide this information to your accountant.
- We will then contact each coordinator to verify they receive or have access to monthly financial reports.



3. Is fund source accounting being practiced on a daily basis?



• We verify that the transaction report funds received agree with revenues uploaded in AIM.

4. Did the local schools and Local Board of Education comply with Section 16-1-8.1 (Classroom Instructional Support) procedures and regulations pertaining to student materials as provided in the Foundation Program (Section 16-6B-10).

Section 16-6B-10

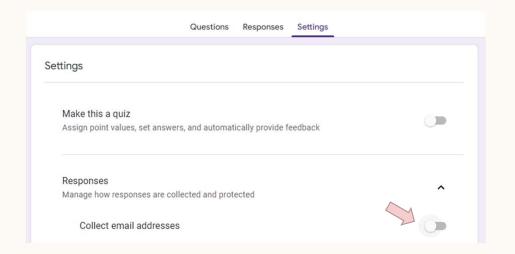
Budget requirements for Foundation and Vocational/Technical Education Program.

(a) Foundation Program. It is the intent of the Legislature to see that funds allocated for classroom instructional support actually reach the classroom. To that end, the State Department of Education shall monitor the flow of funds appropriated for various instructional purposes. Classroom instructional support shall be defined as those funds appropriated for instructional supplies, library enhancement, textbooks, technology and professional development. The Legislature believes that the classroom instructional support funds have a direct impact upon the ability of classroom teachers to have the resources and assistance necessary to assist them in the performance of their responsibilities. School budgets for instructional supplies shall be developed within each school as is required by Section 16-1-30 relating to the adoption of school board policies. It is the intent of the Legislature that teachers shall have direct input in the development of their school's budget for classroom instructional support and in the expenditure of these funds. The Legislature realizes that teachers and principals cannot be held accountable unless they have the authority to use resources provided them by legislative appropriations. As each school's budget is developed, local boards of education shall ensure principals and classroom teachers are given the opportunity to participate in decisions concerning the appropriate use and expenditure of classroom instructional support funds. Where the principal or the teachers have not been granted the right to have direct input in the development of their school's budget or are restrained in the expenditure of instructional supply funds, they may petition the State Superintendent of Education for relief pursuant to rules and regulations promulgated by the State Department of Education. Because the Legislature believes classroom instructional support funds to be critically important, the following conditions will apply to the budgeting process of each local board of education:

- (1) Classroom instructional materials and supplies must be budgeted for all teachers at the rate appropriated per teacher unit by the Legislature in the Foundation Program.
- (2) Textbook funds must be budgeted for all students based on the rate appropriated per student by the Legislature in the Foundation Program.
- (3) Technology funds must be budgeted for all teachers based on their rate appropriated per teacher unit by the Legislature in the Foundation Program.
- (4) Professional development funds must be budgeted for all teachers based on the rate appropriated per teacher unit by the Legislature in the Foundation Program.
- (5) Library enhancement funds must be budgeted for all teachers based on the rate appropriated per teacher unit by the Legislature in the Foundation Program. The library enhancement appropriation shall be for K-12 Public School Library/Media Centers and is an absolute appropriation. Expenditures may include books, book binding, repair, CD Roms, computer software, computer equipment, cataloging, audiovisual materials, newspapers, magazines, recordings, and video tapes.
- (6) In addition to classroom instructional support, leave (sick and personal) must be budgeted for all teachers based on the number of days and the rate per day used by the Legislature in calculating the cost in the Foundation Program.
- (7) The principal of a local school in consultation with the teacher(s) so affected may request a waiver from subdivisions (2) through (5). The waiver shall be presented to the local superintendent of education. Upon concurrence, the local superintendent of education shall request a waiver from the State Superintendent of Education, which application shall be deemed to be granted unless affirmatively rejected in writing by the state superintendent within 30 days of its receipt.

4. Did the local schools and Local Board of Education comply with Section 16-1-8.1 (Classroom Instructional Support) procedures and regulations pertaining to student materials as provided in the Foundation Program (Section 16-6B-10).

SCHOOL NAME	
Committee Vote Sign-in Sheet	
Committee Secret Ballot	
Budget Vote Sign-in Sheet	
Secret ballot for budget vote	
Signed budget pages prescribed by SDE	



We only check 8 schools.

4. Did the local schools and Local Board of Education comply with Section 16-1-8.1 (Classroom Instructional Support) procedures and regulations pertaining to student materials as provided in the Foundation Program (Section 16-6B-10).

Alabana State Department of Education Administrative and Financial Services Name of School Name of LEA	Alabama State Department of Education Administrative and Financial Services Name of School		
Alabama State Department of Education Administrative and Financial Services 1. Total Name of LEA Alabama State Department of Education Administrative and Financial Services Name of LEA Name of School		of School	
2. Amot (See a Name of LEA	Alabama State Department of Education Administrative and Financial Services	Name of Sci	hool
I. Total am Professional Development Proposed Budget - FY 2023 3. Amot (850) 1. Total amount allocated for Professional Development:		Name of LE	A
2. Amount t	Professional Development Common Purchases - FY 2023	ē	
Certifice No. of units X Amount per unit St	Description of Item	Unit No. of Cost Items	
31			

5. Does the board have a policy regarding the providers for all budget inputs?

A budget will be developed and approved for each fiscal year, which extends from October 1st to September 30th of the following year. Preparation, presentation, submission, and approval of the budget will be undertaken and completed as provided for in state law and regulations, including providing an opportunity for public input regarding the budget. Budgets will be "balanced" such that the expenditures set forth in the budget for the fiscal year will not exceed revenues and any fund balances on hand.

The Superintendent or Chief School Financial Officer will inform the Board, before the Board votes on a budget or budget amendment that will prevent the establishment or maintenance of a one-month's operating balance. A one-month's operating balance shall be determined by dividing the General Fund expenditures and fund transfers out by 12. In determining the General Fund expenditures and fund transfers out, the proposed budget or budget amendment shall be used.

The City Board of Education sets as a goal to achieve and maintain a balance equal to two months operating reserves. This goal does not replace the legal requirement specified in the previous paragraph. As a policy, the Board sets a minimum of one and three quarter months operating funds to be committed to a "rainy day fund." As committed funds, Board action will be required prior to any District expenditure of those funds.

ce: ALA. Coos §16-13-140, et seq. (1975)]

		FOR THE FISCAL	YEAR ENDED SEPTE	MBER 30, 2022						
FUND TYPES			GOVERNMENTAL			FIDUCIARY	EXHIBIT P-I-A			
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		TOTAL (Memo Only)			
PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022										
FUND TYPES			GOVERNMENTAL			FIDUCIARY	EXHIBIT P-I-F			
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	Hoodinal	TOTAL (Memo Only)			
EXPENDITURES: Instructional Services Instructional Support Services Operation ^& Maintenance Auxillary Services General Administrative Services Capital Outlay	1000-1999 2000-2999 3000-3999 4000-4999 6000-6999 7000-7999	11.886.898.00 3,927.583.00 1.632.935.00 2,454.250.00 1,477,869.00	1.583.324.00 496.335.50 92.239.00 2.072.199.00 154.677.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	281.559.00 212.482.00 18.744.00 30.524.00 0.00	13,751,781.00 4,636,400.50 1,743,918.00 4,556,973.00 1,632,546.00			

PROPOSED BUDGET OF REVENUES *EXPENDITURES - ALL FUND TYPES

	PR	OPOSED BUDGET O FISCAL YEAR E	F EXPENDITURES				
FUND TYPE			GOVERNME	NTAL		FIDUCIARY	EXHIBIT P-II-A
DESCRIPTION	ACCT#		SPECIAL REVENUE D	EBT SERVICE	CAPITAL PROJECTS T	RUST/AGENCY	TOTAL (Memo Only)
			ET OF EXPENDITUR	RES - ALL FUND TYP	ES		1 %
FUND TYPE				IMENTAL		FIDUCIARY	EXHIBIT P-II-B
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		TOTAL
DESCRIPTION	ACC18		REVENUE	DEB! SERVICE	PROJECTS	TRUST/AGENCY	(Memo Only)
General Administrative Services Personal Services Emplowee Benefits Purchased Services Marterials '48 Supplies Capital Outlay (Personal Property) Other Objects Total General Admin Services	6000-6999 001-199 200-299 300-399 400-499 500-599 600-899	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00

6. Is the policy for all budget inputs being followed?

Universal Citation: AL Code § 16-13-140 (2013)

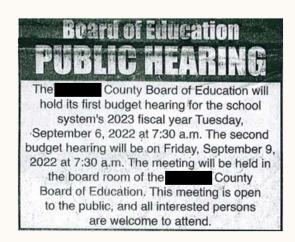
Section 16-13-140

Established for county and city school systems; form of annual budget required; public hearings required.

(a) There shall be a budget system for the public schools of each county and city for the purpose of promoting economy and efficiency in the finances of the public schools.

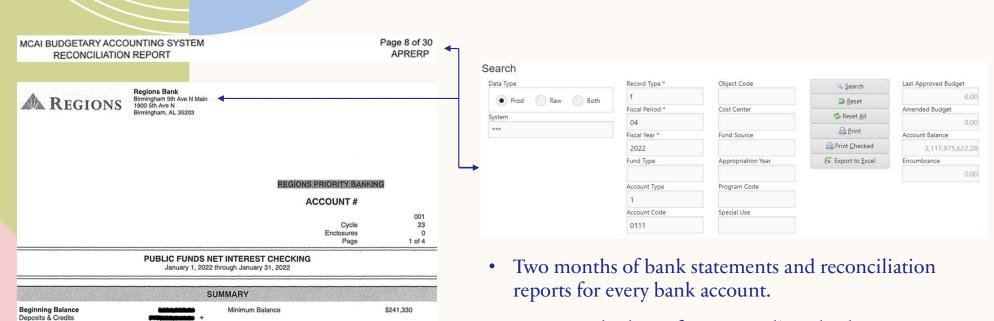
(b) The State Department of Education shall prepare proposed annual budget forms for each local board of education and shall make the forms available to each local superintendent of education by August 1 of the first year of each legislative quadrennium and by July 1 of each subsequent year of each legislative quadrennium for use with public hearings. The forms shall be clear, uniform, and concise in order to promote understanding by the general public of the budget process.

(c) Each local board of education shall hold at least two open public hearings pertaining to its proposed annual budget. Copies of the proposed budget shall be provided to the public at each hearing on forms provided by the State Department of Education. Each board shall seek input from the public concerning the proposed budget and the allocation of resources. Each hearing shall be held during a scheduled board meeting in a place and at a time convenient for the general public to attend. The chair of each board shall publicize the date and time of each hearing in the local media in advance of the hearing. In addition, notice of each hearing shall be posted in a conspicuous place at the offices of the local board of education, the county courthouse, the main municipal building, and at each affected school. The proposed budget shall reflect the total amount of resources available to the board from all funding and revenue sources. The projected enrollment and the total proposed expenditure by each board and for each school shall be available at the public hearings. The proposed budget shall clearly delineate the number of teachers, librarians, counselors, administrators and other support personnel projected to be employed at each school. The proposed budget shall clearly list the operating costs by category or function at each school. The proposed budget shall delineate by school those operating resources earned, including, but not necessarily limited to, those items contained in the Instructional Support Program of the Foundation Program, designating the amount of funds earned at each school per item based on average daily membership. After at least two public hearings have been held, the local board and superintendent shall cause a final budget to be developed consistent with the laws of this state, and shall make copies of the final budget available to the public upon request. Copies of the budget and other financial documents may be secured from the superintendent at a cost not to exceed the cost of production of the document.



Withdrawals Fees Automatic Transfers

Checks Ending Balance 7. Are each of the bank statements being reconciled to the general ledger monthly?



• Be sure to look out for outstanding checks over a year old and reconciling items over two or three months.

8. If any adjustments are needed in bank reconciliation, are they being adequately explained and documented?

For this question, we review the bank reconciliation report (APRERP), and if we have any questions about the reconciling items, you will need to be able to explain or provide additional documentation.

9. Are all bank reconciliations being reviewed by the CSFO or other designated personnel?

RUN TIME: 03:09PM	MCAI BUDGETARY A RECONCILIA	CCOUNTING SY	STEM		Page 2 of 2 APRERP
	STATEMENT ENDI	NG DATE: 08/31/2	2021		
GRAND TOTALS: *** RECONCILIATION ITEMS ***		3,943.	35 31,223.67	0.00	
REFERENCE TRANS CODECOMMENT OTHER RECONCILIATION ITEMS		TRANS DATE	Outstanding	Cleared	
1 Receipt		2021-08-16	10.00		
OTHE	R RECONCILIATION ITEMS	TOTAL ====>	10.00	0.00	
GRA	ND TOTAL OUTSTANDING:	3,953.	35		
ADJUSTED STATEMENT BALAI	NCE: 41,078.93				
BEGINNING BOOK BALANCE:	42,382.54				
PLUS DEBITS:	24,536.88				
LESS CREDITS:	25,840.49				
ENDING BOOK BALANCE:	41,078.93				
***STATEMENT AND BOOK IN E	ALANCE: 0.00				
NUMBER OF CHECKS OUTSTA	NDING: 11				
NUMBER OF CHECKS CLEARE	D: 43				
NUMBER OF CHECKS VOIDED	/SPOILED: 0				
SIGNATURE MICKED MOUSE	DATE				
" END OF REPORT " ON ON	Pause				
(

Preparer: Mickey Mouse

Reviewer: Minnie Mouse

Or

CSFO: Mickey Mouse

Principal: Minnie Mouse

10. Are monthly financial statements and cash balance/bank reconcilements being presented to the Local School Board as an agenda item at the monthly board meetings?

> Approval of December 2020 Financial Statements – (Copy on file with the CSFO) All bank statements have been reconciled through December 2020

> Last six months of Board Agendas and minutes.

11. Is the Fixed Asset Inventory being maintained and being adjusted to actual?

									_
STATE OF ALABAMA DEPARTMENT OF EDUCATION LEAF Financial System Combining Balance Sheet Governmental - General Fixed Asset Fund Typ by Fund Source For Fiscal Year Ended September 30, 2021	e	RUN DATE: RUN TIME:	02/15/2022 08:35AM		JOURNAL SUMMARY TO	CCOUNTING SYSTEM RIAL BALANCE REPORT t: 0/2021 THRU 12/2021			Page 1 of 2 GLTBAL
	Exhibit C-I-88	Fund 89 CENE	RAL FIXED ASSET						
Fund Types Descriptions/Fund Source	0000-0	Fund: 66 GENE	POLFIXED ASSET						
ASSETS AND OTHER DEBITS:	0000-0		CCtr-SFnd-Y-Prog-Spec	DESC		ASN	TYPE	DEBIT	CREDIT
Fixed Assets		88-1-0171-000-	0000-0000-0-0000-0000	LAND-E	ST HISTORICAL COST	101226	D	24,415,285.60	0.00
171-Land	\$24,415,285.60	88-1-0172-000-	0000-0000-0-0000-0000	LAND II	MPROVEMENTS-EST HISTORICAL COST	101372	D	17,340,836.01	0.00
172-Land Improvements	\$17,340,836.01	88-1-0173-000-	0000-0000-0-0000-0000	BUILDI	NGS-EST HISTORICAL COST	101223	D	713,731,846.33	0.00
173-Buildings	\$713,731,846.33	88-1-0174-000-	0000-0000-0-0000-0000	BUILDI	NG IMPROVEMENTS-EST HISTORICAL COST	101224	D	77,646,624,34	0.00
174-Building Improvements	\$77,646,624.34	88-1-0175-000-	0000-0000-0-0000-0000	FOLUP	MENT-EST HISTORICAL COST	101225	D	21.689.087.21	0.00
175-Furniture & Equipment	\$21,689,087.21					100928	D	44.770.871.05	0.00
176-Vehicles	\$44,770,871.05		0000-0000-0-0000-0000		ES-EST HISTORICAL COST				
177-Construction in Progress Total Fixed Assets	\$155,413,168.31 \$1,055,007,718.85	88-1-0177-000-	0000-0000-0-0000-0000	CONST	RUCTION IN PROGRESS	101304	D	155,413,168.31	0.00
TOTAL ASSETS AND OTHER DEBITS:	\$1,055,007,718.85	88-1-0177-000-	0000-2210-0-0000-0000	CONST	R IN PROGRESS	103257	D	3,031,905.92	0.00
FUND EQUITY:	31,033,007,710.03	88-3-0310-000-	0000-0000-0-0000-0000	INVSTI	IT IN GEN FIXED ASSETS	300634	C	0.00	1,055,007,718.85
Fund Equity		88-3-0310-000-	0000-2210-0-0000-0000	INVSTI	IT/GEN F.A.	302956	C	0.00	3,031,905.92
310-Investments in General Fixed Assets	\$1,055,007,718.85				Fund 88			1,058,039,624,77	1.058.039.624.77
Total Fund Equity	\$1,055,007,718.85				Pullu do	SUBTOTAL		1,056,039,624.77	1,000,000,024,77
TOTAL FUND EQUITY:	\$1,055,007,718.85								
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00								
	\$1,055,007,718.85	RUN DATE:	02/15/2022		MCAI ASS	ET INVENTORY SYSTEM			Page 2 of 119
STATE OF ALABAMA	31,033,007,710.03	RUN TIME:	08:11AM		BAL	ANCING REPORT			PIRBAL
DEPARTMENT OF EDUCATION LEA Financial System Combining Balance Sheet Governmental - General Fixed Asset Fund Typ by Fund Source	e					Date 1/1/1901 - 9/30/2021			
For Fiscal Year Ended September 30, 2021		ASSET ACCOL	JNT: 88-1-0171-000-0000-	0000-0-0000-0000 LAND-EST	HISTORICAL COST				
Fund Types	Exhibit C-I-88					ASSET ACCOUNT 88-1-	0171-000-0000-00	000-0-0000-0000 TOTAL:	24,415,285.60
Descriptions/Fund Source	2210-0					ASSET ACCOUNT 88-1-0	172-000-0000-00	00-0-0000-0000 TOTAL:	17,340,836,01
ASSETS AND OTHER DEBITS:									
Fixed Assets						ASSET ACCOUNT 88-1-0	173-000-0000-00	000-0-0000-0000 TOTAL:	713,731,846.33
177-Construction in Progress	\$3,031,905.92								
Total Fixed Assets	\$3,031,905.92								
TOTAL ASSETS AND OTHER DEBITS: FUND EQUITY:	\$3,031,905.92								
FUND EQUITY: Fund Equity									
310-investments in General Fixed Assets	\$3.031.905.92								
Total Fund Equity	\$3,031,905.92								
TOTAL FUND EQUITY:	\$3,031,905.92								
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND	and the second second								

12. Are payroll withholding's and reports being filed with the IRS, <u>Alabama</u> Department of Revenue, RSA, DIR, and PEEHIP office in a timely manner and are they up-to-date?

Form 941 for 2022: Em yer's QUARTERLY Federal Ta	Return 950122 OMB No. 1546-0029	FORM A-1 ALABAMA DEPARTMENT OF F 1. If You Are No Longer Withholding Alabama Income Tax An	d Wish For Your Account To Be Cancelled, Pl	ace An "X" Here	
Employer identification number (EIN) Name (not your trade name) BOARD OF EDUCATION Trade name (if arry) Address Number Street City State ZIF code Foreign country ranne Foreign province/county Foreign postal cede	Report for this Quarter of 2022 (Check ene.) 1: January, February, March 2: April, May, June 3: Juy, August, September 4: October, November, December 3o to www.irs.gov/Form941 for instructions and the latest information.	Number Of Employees From Whose Wages Alabama T. Alabama Income Tax Withheld This Quarter (3 Months) Less Alabama Tax Remitted First 2 Months Of Quarter Credit For Overpayment Of Pripr Periods (See Instruction Delinquent Penalty (Applicable To This Return Only) Interest (Applicable To This Return Only) Total Amount Due With This Return NAME AND ADDRESS	S S S S S S S S S S	77.96 700.78 0.00 0.00 777.18	PERIOD COVERED JUN-2022 DATE DUE Aug-2022 Jul-2022

12. Are payroll withholding's and reports being filed with the IRS, Alabama Department of Revenue, RSA, DIR, and PEEHIP office in a timely manner and are they up-to-date?

FIRST MONTH: 1405



The Retirement Systems of Alabama (RSA)

Remittance Advice Report

Report Submission ID:

Report Submission Date:

Payment Submission Date:

Your information has been successfully submitted. Please print this page to include with your remittance check. If you have multiple batches within your submission, there will be a separate section for each

Em.	pk	2ys	U

12/21/2021

Payroll Frequency

Monthly (11/07/2021 - 12/04/2021)

Record Count RSA-1 Contributions

\$62,494.18

This section displays a summary of the employer and employee retirement contributions:

Retirement Plan	Employee Contribution Rate	Employer Contribution Rate	Employee Contribution Amount	Employer Contribution Amount	<u>Total</u> <u>Contributions</u>
TRS NONP Regular	0.00%	0.00%	\$0.00	\$0.00	\$0.00
TRS T1 CONT Regular	7.50%	12.43%	\$1,081,955.41	\$1,793,161.09	\$2,875,116.50
TRS T2 CONT Regular	6.20%	11.32%	\$478,337.72	\$873,352.92	\$1,351,690.64
Total			\$1,560,293.13	\$2,666,514.01	\$4,226,807.14

STATE OF ALABAMA DEPARTMENT OF LABOR UNEMPLOYMENT COMPENSATION DIVISION

UNEMPLOYMENT TAX INTERNET REPORT

(Please print and retain for your records - Do not Mail) The following quarterly Tax and Wage Report was submitted on

> Confirmation Number: Employer Number: Federal ID Number:

Quarter / Year: 2/2021

REPORT SUMMARY

(EMPLOYEE BY MONTH)

SECOND MONTH: 1445

THIRD MONTH: 1474

1. Total Wages Paid in Quarter \$14,055,879.47 2. Excess Wages \$12,715,415.48 3. Net Taxable Wages \$1,340,463.99 4. Penalty Due \$0.00 12. Are payroll withholding's and reports being filed with the IRS, Alabama Department of Revenue, RSA, DIR, and PEEHIP office in a timely manner and are they up-to-date?

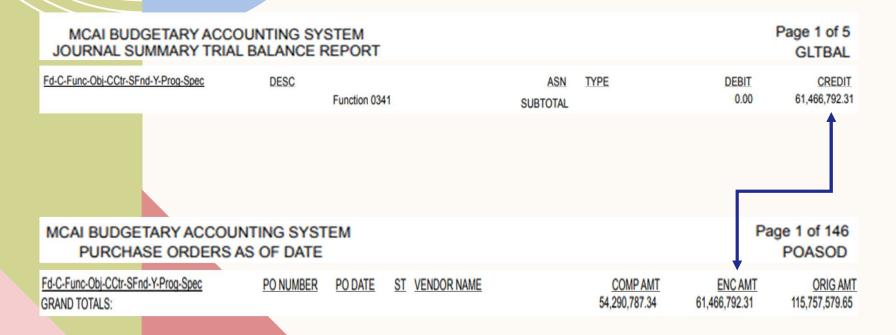
Unit Code:																	
School:													Inve	oice Type	:	Regular	
Invoice:	August fo	or September	, 2021										Inve	oice Num	ber:		
Name	PID	Eff Date	Contrib.	Out of Pocket	Hosp/M	Disc	Net Hos	Tobac	Wellness	Cancer	Dental	Indem	Vision	Health	Dep	Tot Change	Exp. for Change
			Pay	Invoice													
				as been submitte			-						-				
			Please prin	at a copy for empl	oyer records.												
			Payment Payment														
			Date: Payment	Payroll Acc	count -		Invoices Paid #	1	PEEHIP-R	egular for 3OE: \$1,195							
			From: Payment Amount:	\$1,195						3OE: \$1,195							
			Prio	nt						E	Pay Another	Invoice					
			The D	etirem	ant Sve	tom	s of A	laba	ma								
			Home	ethem	ent Sys	icii	13 UI A	iava	ша								
			Contac	+ IIc													
			Disclai														
			Privacy	y iscrimin	otion N	otio											

13. Are all journal entries being reviewed and approved by the CSFO before entry into the computer? If the CSFO writes up and enters the journal entries, has superintendent reviewed and approved them before reports are given to the board?

We look for two names on each journal entry

- The preparer and CSFO
- The CSFO and Superintendent

14. Does the total of the Open Purchase Orders equal the dollar amount reported under account code 0341-Encumbrances?



15. Has an accounting policies and procedures manual been developed, kept up-to-date, and implemented? This should include fiscal management policies in accordance with Section 16-13A-1.

The following policies should include a policy for the following:

- 1. Regular reconciliation of bank statements
- Maintenance of fixed assets inventory
- 3. Deposit of incoming funds
- 4. Review of monthly revenues and expenditures

We will review the accounting policy and procedure manual for these four policies.

16. Is the system's teacher salary schedule in compliance with the State Minimum Salary Schedule in giving consideration to the following: Highest degree earned from a regionally accredited institution including Bachelor's, Master's, Sixth Year, Doctorate's, and no degree?

This is checked in the original budget.

17. Is the system's teacher salary schedule in compliance with the State Minimum Salary Schedule in giving consideration to the following: Public education experience?

MCAI PAYROLL SYSTEM
GROSS EMPLOYEE SALARY BY G/L REPORT

Page 1 of 145 PRGESR

FY 2023 Foundation Program

State Minimum Salary Schedule Classroom Teachers

Public School Experience - 187 Day Contract

	Bachelor	Master	Education Specialist	Doctoral
Experience	BS	MS	ED. S.	DO
0 years	43,358	49,859	53,763	57,664
1 year	43,358	49,859	53,763	57,664
2 years	43,358	49,859	53,763	57,664
3 years	47,689	54,842	59,134	63,433
4 years	47,689	54,842	59,134	63,433

- Five teachers
 - 2 from Foundation
 - 1 from TEAMS
 - 2 from Federal Programs
 - One from 4110
- Personnel Folder
 - Current certification
 - Years of public education experience

State Minimum Salary Schedule Compliance				
Teacher Certificates:	LEA:			
Class AA - Sixth Year Program	Review Dates:			
Class A - Master's Degree				
Class B - Bachelor's Degree				
Employee Name				
Fund Source Paid From				
Highest Degree Held				
Years Public School Experience				
Monthly Salary				
Annual Salary				
In compliance with State Minimum Salary Schedule?				

18. Are monthly financial statements and check registers posted to Board's website pursuant to Section 16-13A-6?



19. Is the budget file uploaded and required documents submitted by due date?

Date received by LEA Accounting

20. Is the fiscal year-end financial statement uploaded and required documents submitted by due date?

Date received by LEA Accounting

Numbers 19 and 20 are for Charter schools only.

LEA Accounting Compliance Monitoring

21. According to the form provided by the State Superintendent of Education containing the required affirmation statements in Rule No. 290-1-5-.02 (Ala. Admin. Code) that each elected or appointed member of a local board of education must sign before assuming each term of office, has each signed affirmation been recorded in the minutes of the board by the secretary of the local board of education?

22. Before April 1, 2013, each local board of education shall adopt a Code of Conduct that includes, at a minimum, the model Code of Conduct for school board members adopted by the State Board of Education. Does the board have an adopted Code of Conduct for school board members?

23. The State Superintendent shall, in cooperation with the Alabama Association of School Boards, develop continuing education and training programs for the members of the local boards of education. The continuing education and training programs shall be designed to meet the goal of comprehensive board member proficiency in governance standards that focus on student and school performance standards, the roles and responsibilities of board members and the local superintendent of education, and the delineation of each board member's role as a public official holding public trust. Does the board have a training program in place with opportunities for continuing education regarding school board governance?

Mr. Gay completes these questions.

LEA Accounting Compliance Monitoring



Common Findings and how to clear them.

You have sixty days from the end of monitoring to clear the findings.

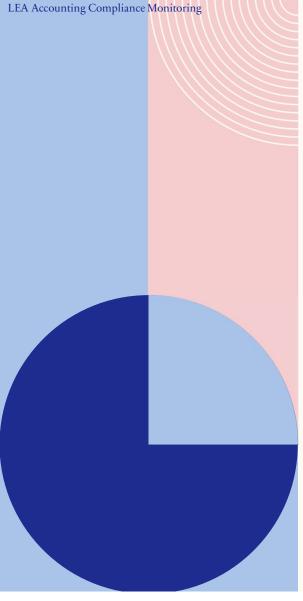


#3. Revenues do not agree to the transaction report

The transaction report plus intergovernmental receivables plus PY deferred revenue minus Intergovernmental payables minus CY deferred revenue do not agree with revenue recorded in AIM.

How to Clear

For the next month uploaded to AIM, we will recheck the revenues to the transaction report to ensure everything has been corrected/accounted for.

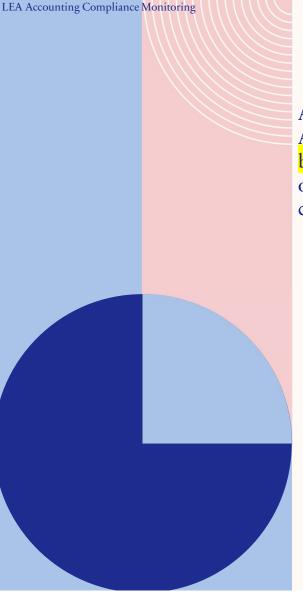


#4. CIS Procedures and Regulations

All sampled schools were not able to provide proof of following procedures set forth in Alabama code section 16-1-8.1. This could include the prescribed budget pages not being signed by all five committee members, appointing committee members instead of voting for members, a signed ballot, Google Forms or other digital voting platforms collecting email addresses.

How to Clear

Please have a meeting with the Superintendent, CSFO, and principals from each listed school discussing the procedures and regulations that must be followed for Classroom Instructional Support budgeting. Please upload a letter to Cognia detailing how CIS funds will be properly budgeted in the future and have the Superintendent, CSFO, and each principal sign the letter. Each school should have a sign in sheet for committee elections, secret ballots for committee member vote, completed CIS forms from ALSDE's website which includes the CIS budgets and committee members, sign in sheet for the budget vote and secret ballots for the budget vote. Committee members are to be elected and voted on by all faculty and not appointed. There should be 4 teachers and the school's principal or principal's designee. After the budget committee decides on a proposed budget, the proposed budget should be submitted to all teachers. Teachers should have at least 2 working days to review the proposed budget. All teachers should vote on the budget anonymously.



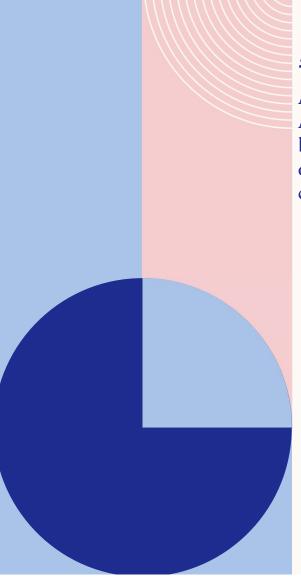
#4. CIS Procedures and Regulations

All sampled schools were not able to provide proof of following procedures set forth in Alabama code section 16-1-8.1. This could include the prescribed budget pages not being signed by all five committee members, appointing committee members instead of voting for members, a signed ballot, Google Forms or other digital voting platforms collecting email addresses.

Alabama State Department of Education Name of School

Name of School

				Name of LEA
	Pro	Technology oposed Budget - I	Y 2023	ı
. Total amo	18.70 No. of units	Technology: x _\$500.00 Amount per uni	=	9,350.00
. Amount bi	udgeted for Commo ed list)	on Purchases:		
	No. of units	Amount per uni	= t	\$
. Amount a	vailable for individ		hases:	
	ss the amount per u	x	=	s
	No. of units	x Amount per uni	=	s
(\$500.00 le	No. of units	Amount per uni	t present	\$ted above in accordance
Certification Ve certify that rocedures out	No. of units to local superinte t we have developed lined in Section 16-1	Amount per uni	t present Alabama	
Certification We certify that procedures out	No. of units to local superinte t we have developed dined in Section 16-	Amount per uni	t present Alabama	
Certification We certify that procedures out	No. of units to local superinte t we have developed lined in Section 16-1	Amount per uni	t present Alabama	



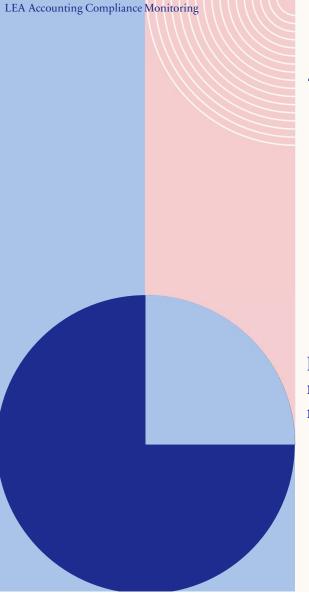
LEA Accounting Compliance Monitoring

Finding

#4. CIS Procedures and Regulations

All sampled schools were not able to provide proof of following procedures set forth in Alabama code section 16-1-8.1. This could include the prescribed budget pages not being signed by all five committee members, appointing committee members instead of voting for members, a signed ballot, Google Forms or other digital voting platforms collecting email addresses.

I APPROVE OF THE PROPOSED BUDGET FOR TECHNOLOGY FUNDS.
[V] YES
[] NO Conald Duck
APPROVE OF THE PROPOSED BUDGET FOR PROFESSIONAL DEVELOPMENT FUNDS.
[V] YES
[] NO
I APPROVE OF THE PROPOSED BUDGET FOR LIBRARY ENHANCEMENT FUNDS.
[] YES
[]NO



Finding #9. or #13. Bank Recs or JVs are not being reviewed by a second person

The Bank recs are not being reviewed by two people.

Or

The JVs are not being reviewed by the CSFO or Superintendent before being entered.

How to Clear

For the next month uploaded to AIM, we will look to make sure two people are signing off on the bank reconciliations or JVs.



#11. Fixed Asset Inventory is not being maintained and adjusted to actual

The detail listing of the fixed assets do not equal the totals in the General Fixed Asset Account Group.

How to Clear

Correct the detail listing and/or the trial balance in fund 88 to agree with actual physical inventory.

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QUESTIONS?

THANK YOU

Jennie Sasser jennie.sasser@alsde.edu 334-694-4617