

School \_\_\_\_\_

Loc. No. \_\_\_\_\_

### PRINCIPAL'S QUESTIONNAIRE

#### ACTIVITY FUNDS

##### YES/NO

☐ ☐ 1. Do activity sponsors receive activity account report printouts and review the receipts and disbursements for reasonableness? If so, how often? \_\_\_\_\_

☐ ☐ 2. On extra service forms, are there lines drawn through any blank lines before you approve so that additional information cannot be added after signature?

☐ ☐ 3. Do you ever sign blank checks? If so, give example:

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☐ ☐ 4. Do you (or designee other than the bookkeeper) receive the activity fund bank statement before it is opened? Do you open it, and examine the deposits and checks for reasonableness noticing payees and deposit patterns?

If opened by designee, name: \_\_\_\_\_ position: \_\_\_\_\_

☐ ☐ 5. Do you obtain an annual financial report from each PTA / booster club by July 15th of each year, for the year ended June 30th? **(Please attach copy)**

☐ ☐ 6. Are all fundraisers approved in advance on the fundraiser approval list, and Fund Raiser Summaries (Form FSA-2B) completed?

☐ ☐ 7. Do you ensure that pre-numbered admission ticket policies and procedures are followed for ALL events of which admission is charged?

☐ ☐ 8. Do you restrict payment of staff gifts, dinners, etc. to be paid from staff generated funds, including proceeds from vending machines in staff areas?

☐ ☐ 9. Do you use School activity funds for any renovation or maintenance of school facilities or buildings?

☐ ☐ 10. Do you use School activity money for non-instructional student attendance incentives?

☐ ☐ 11. Are monthly Activity fund reports normally sent to Internal Audit by the 15<sup>th</sup> of every month? (Reports continually late are usually symptoms of other bookkeeping problems.)

☐ ☐ 12. Did the school purchase any gift cards this year?

## **GENERAL FUND ON MUNIS**

- ☐ ☐ 1. Do you monitor or review General Fund Budget reports on a monthly basis?
- ☐ ☐ 2. Is the school operating within your General Fund Budget overall?
- ☐ ☐ 3. Is the school operating within budget for flexible code accounts? (900XS, 900XF)
- ☐ ☐ 4. At the end of the prior school year, were there any negative line items in the school's General Fund Budget?
- ☐ ☐ 5. Do you seek ways to control and reduce non-instructional costs?

## **FIXED ASSETS (PROPERTY AND EQUIPMENT)**

### **Yes/No**

- ☐ ☐ 1. Have you run an active fixed assets listing of school property and equipment available in Munis and missing asset listing?
- ☐ ☐ 2. If any of the school's fixed assets are transferred, traded in, disposed of, etc., or new items purchased or received, do you notify the property auditors in Supply Services?
- ☐ ☐ 3. If the school has received any donated equipment or improvement for the 2012-2013 school year, was the donation submitted to the Resource Development Department for acceptance by the Board?

## **FINANCIAL POLICIES**

Please indicate if the school is in compliance with the following JCPS financial policies and procedures described in the Financial Services web pages.

### **Yes/No**

- ☐ ☐ 1. Does your school maintain staff sign-in logs, and timekeeping, and benefit day documentation as required?
- ☐ ☐ 2. Is Extra service payroll justified, documented, and correct pay rates used?
- ☐ ☐ 3. Have Meals and Refreshments guidelines been followed?
- ☐ ☐ 4. Are Travel expense guidelines followed?
- ☐ ☐ 5. Are voucher and expense procedures followed?

☐ ☐ 6. Do you comply with Model Procurement guidelines including use of appropriate Determination & Findings (D&F's) for non-bid vendor purchases for both school activity funds and general funds?

## **PROFESSIONAL SERVICE**

### **Yes/No**

☐ ☐ 1. Does the school have professional service contracts (less than \$5,000) for individuals paid as independent contractors, detailing the work to be performed?

☐ ☐ 2. Are there any contracts more than \$5,000? (approved by Supt.)

☐ ☐ 3. If so, is completion of work accounted for before invoices are paid?

## **CONTROL RISK**

### **Yes/No**

☐ ☐ 1. Do you have knowledge of any actual fraud or suspicions of fraud affecting the school or the district, including theft, misappropriations, falsification of records or payments, etc.? If so, please explain.

☐ ☐ 2. Can you identify any higher risk areas where there are weaknesses in the school or district's internal financial controls? If so, please explain.

☐ ☐ 3. Are you aware of any non-compliance with laws and regulations by the school or district? If so, please explain.

☐ ☐ 4. Are you aware that JCPS has a confidential financial fraud hotline and website hosted by an outside firm? (1-888-393-6780 and there is a web link in JCPS in Financial Services.)

\_\_\_\_\_  
Principal's Signature

\_\_\_\_\_  
Date