



"Making a Positive Difference"

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Memorandum

TO: File

FROM: David J. Bryant, Director
Office of Internal Auditing

DATE: November 19, 2007

SUBJECT: Lipscomb Elementary Cafeteria Investigation
Follow Up

An investigation of Lipscomb Elementary Cafeteria was performed during February 2007. As a result of that investigation, certain cash management weaknesses were noted. Other matters were addressed by Human Resource.

A follow up was conducted on October 17, 2007, which included observing the sign in process, the process of lunch purchases, the handling of monies thereof, and discussion with the principal. Also, a reconciliation of the day's collections was conducted.

It appears the cash management weaknesses noted during the investigation have been addressed.

DJB/mak

C: Audit Committee
Jim Paul, Superintendent
Norm Ross, Deputy Superintendent
Jerry Caine, Manager ESP – Human Resources
Dale Coeey, Principal – Lipscomb Elementary School