



*"Making a Positive Difference"*

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## Memorandum

TO: Hollie Wilkins, Principal  
Bellview Elementary School

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

DATE: March 16, 2011

SUBJECT: Bellview Elementary School  
Daycare Collections

We concluded our review of the internal accounts transactions for Bellview Elementary School (Bellview) for the period July 1, 2010 through January 5, 2011 and documented our results in a memo dated February 18, 2011.

In addition to that review, we performed an analysis of daycare receipts. This analysis included comparing the date ranges of daycare receipts, the date those collections were remitted to the secretary, and the date those collections were deposited. We noted the following:

- It appears the daycare manager is not remitting collections daily to the secretary.
- The date of the "oldest" check in a collection of daycare receipts until the date of their deposit ranges from 3 to 35 days. Please see the attached for details.

We recommend the following:

- Review and instruct school staff of Chapter 7, Section III, 1.4(b) of the State of Education Rules. It states, "Collections made outside of the school office must be turned in to the school office no later than the next business day."
- Remittance of daycare receipts should be no later than the next business day.
- Principal or designee should receive monies in the secretary's absence.

If you have any questions, feel free to contact me.

We appreciate the opportunity to assist you.

DJB/mak

### Auditing Team

Michèle Kiker, Senior Auditor

### Distribution

Malcolm Thomas, Superintendent  
Norm Ross, Deputy Superintendent  
Alan Scott, Assistant Superintendent – Human Resource Services

Daycare receipts date range	Deposit date	# of days in date range	# days to bank	Total Days outstanding
8/10/10 – 8/25/10	9/2/10	16	8	24
8/26/10 – 8/31/10	9/3/10	6	3	9
9/1/10 – 9/8/10	9/13/10	8	5	13
9/9/10 – 9/14/10	9/21/10	6	7	13
9/21/10 – 9/29/10	10/5/10	9	6	15
10/1/10 – 10/5/10	10/7/10	5	2	7
10/6/10 -10/12/10	10/14/10	7	2	9
10/14/10 – 10/19/10	10/21/10	6	2	8
10/20/10 – 10/27/10	11/3/10	8	7	15
10/28/10 – 11/2/10	11/5/10	6	3	9
11/3/10 – 11/9/10	11/10/10	7	1	8
11/15/10 – 11/16/10	11/17/10	2	1	3
11/16/10 – 11/23/10	11/29/10	8	6	14
12/10/10 – 12/16/10	12/17/10	7	1	8
11/30/10 – 12/7/10	1/3/11	8	27	35
1/3/11 – 1/4/11	1/6/11	2	2	4
1/4/11-1/11/11	1/13/11	7	2	9
1/12/11-1/19/11	1/21/11	7	2	9
1/20/11-1/25/11	1/27/11	5	2	7
1/26/11-2/1/11	2/3/11	6	2	8
2/2/11-2/8/11	2/10/11	6	2	8
2/10/11-2/16/11	2/18/11	6	2	8
2/17/11-2/22/11	2/24/11	5	2	7
2/24/11-3/2/11	3/14/11	6	12	18
3/7/11-3/10/11	3/14/11	3	4	7