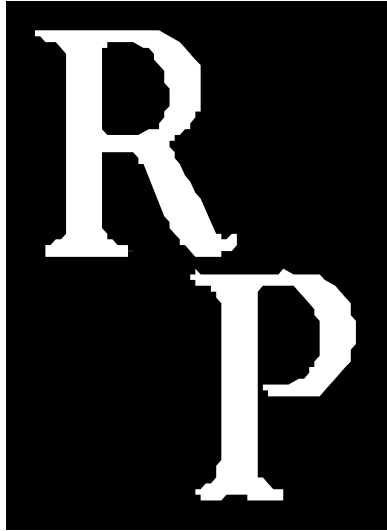


COMMUNITIES



**UNITED
FOR EDUCATION**

Raymore-Peculiar R-II School District

Auditors' Report June 30, 2015



WESTBROOK & CO., P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Raymore-Peculiar R-II School District

Paragraph #1

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Raymore-Peculiar R-II School District as of June 30, 2015, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note A.

RAYMORE-PECULIAR R-II SCHOOL DISTRICT
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2015

	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 33,735,274	\$ 1,355,345	\$ 4,571,859	\$ 56,419	\$ (27,751,651)
Student services	2,119,754	-	18,968	-	(2,100,786)
Instruction staff support	3,601,056	-	-	-	(3,601,056)
Building administration	1,834,650	-	-	-	(1,834,650)
General administration & central services	2,533,288	-	-	-	(2,533,288)
Operation of plant	8,639,498	62,361	-	-	(8,577,137)
Transportation	3,989,717	-	1,118,563	-	(2,871,154)
Food service	2,205,884	1,317,883	879,505	-	(8,496)
Community services	720,771	710,640	47,316	-	37,185
Facility acquisition and construction	-	-	-	-	-
Debt service:					
Interest and fees	2,226,313	-	-	-	(2,226,313)
Total Governmental Activities	<u>\$ 61,606,205</u>	<u>\$ 3,446,229</u>	<u>\$ 6,636,211</u>	<u>\$ 56,419</u>	<u>(51,467,346)</u>

RAYMORE-PECULIAR R-II SCHOOL DISTRICT
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2015

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS					
Cash and cash equivalents	\$ 10,777,875	\$ -	\$ 2,719,654	\$ 831,032	\$ 14,328,561
Investments	<u>5,503,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,503,423</u>
Total assets	<u>\$ 16,281,298</u>	<u>\$ -</u>	<u>\$ 2,719,654</u>	<u>\$ 831,032</u>	<u>\$ 19,831,984</u>
 FUND BALANCES					
Fund Balances:					
Restricted	\$ -	\$ -	\$ 2,719,654	\$ -	\$ 2,719,654
Committed	-	-	-	831,032	831,032
Assigned	754,153	-	-	-	754,153
Unassigned	<u>15,527,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,527,145</u>
Total fund balances	<u>\$ 16,281,298</u>	<u>\$ -</u>	<u>\$ 2,719,654</u>	<u>\$ 831,032</u>	<u>\$ 19,831,984</u>

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted:				
Debt service	\$ -	\$ -	\$ 2,719,654	\$ -
Committed:				
Capital projects	-	-	-	831,032
Assigned:				
Student activities	551,548	-	-	-
Food service	202,605	-	-	-
Total Assigned	<u>754,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>15,527,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 16,281,298</u>	<u>\$ -</u>	<u>\$ 2,719,654</u>	<u>\$ 831,032</u>

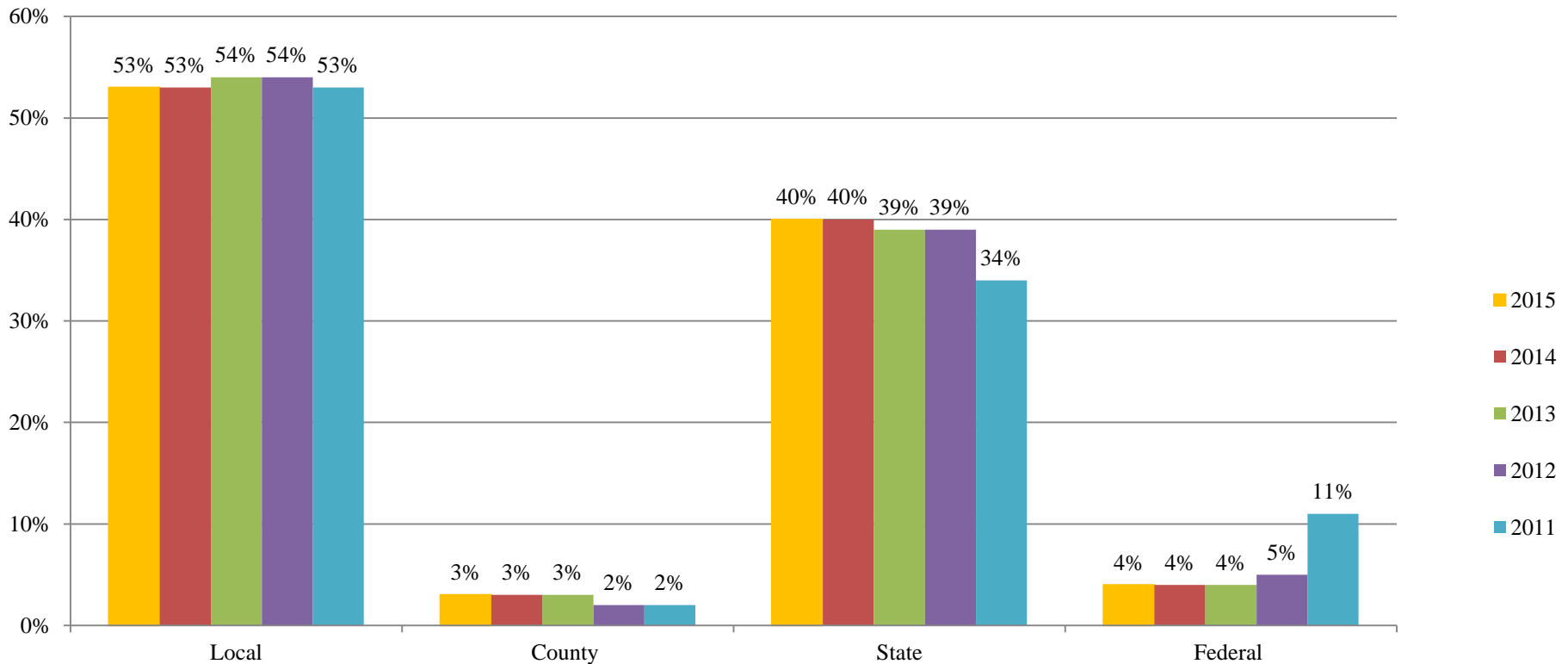
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
Local	\$ 21,545,492	\$ 5,296,740	\$ 6,143,703	\$ 238,571	\$ 33,224,506
County	1,379,420	144,984	378,397	-	1,902,801
State	1,852,493	23,803,711	-	-	25,656,204
Federal	2,110,126	447,533	-	56,419	2,614,078
Other	20,684	-	-	-	20,684
Total Revenues	<u>26,908,215</u>	<u>29,692,968</u>	<u>6,522,100</u>	<u>294,990</u>	<u>63,418,273</u>
EXPENDITURES:					
Instruction	5,502,183	27,513,693	-	27,815	33,043,691
Student services	899,186	1,220,568	-	-	2,119,754
Instruction staff support	2,268,283	1,339,220	-	140,760	3,748,263
Building administration	23,262	1,811,388	-	-	1,834,650
General administration & central services	1,934,292	598,996	-	-	2,533,288
Operation of plant	5,150,458	-	-	660,654	5,811,112
Transportation	3,804,467	185,250	-	-	3,989,717
Food service	2,205,884	-	-	-	2,205,884
Community services	702,425	18,346	-	-	720,771
Facility acquisition and construction	-	-	-	-	-
Debt service:					
Principal retirement	-	-	5,200,000	679,507	5,879,507
Interest and fees	-	-	1,845,925	380,388	2,226,313
Total Expenditures	<u>22,490,440</u>	<u>32,687,461</u>	<u>7,045,925</u>	<u>1,889,124</u>	<u>64,112,950</u>
Revenues Over (Under) Expenditures	<u>4,417,775</u>	<u>(2,994,493)</u>	<u>(523,825)</u>	<u>(1,594,134)</u>	<u>(694,677)</u>
Other Financing Sources (Uses):					
Transfers	<u>(4,394,493)</u>	<u>2,994,493</u>	<u>-</u>	<u>1,400,000</u>	<u>-</u>
Net change in fund balance	23,282	-	(523,825)	(194,134)	(694,677)
Fund balance, beginning	<u>16,258,016</u>	<u>-</u>	<u>3,243,479</u>	<u>1,025,166</u>	<u>20,526,661</u>
Fund balance, ending	<u>\$ 16,281,298</u>	<u>\$ -</u>	<u>\$ 2,719,654</u>	<u>\$ 831,032</u>	<u>\$ 19,831,984</u>

	Balance			Balance	Amount Due
	July 1, 2014	Additions	Retirements	June 30, 2015	Within One
					Year
2005 G.O. Bonds	\$ 2,450,000	\$ -	\$ 2,450,000	\$ -	\$ -
2007 G.O. Refunding Bonds	9,885,000	-	-	9,885,000	-
2008 G.O. Building Bonds	23,800,000	-	1,750,000	22,050,000	1,900,000
2011 G.O. Refunding Bonds	8,775,000	-	1,000,000	7,775,000	2,000,000
2006 Lease Certificates of Participation	3,325,000	-	175,000	3,150,000	175,000
2010A Lease Certificates of Participation	1,340,000	-	200,000	1,140,000	215,000
2010B Lease Certificates of Participation	3,025,000	-	-	3,025,000	-
2010 Cloud Computing Lease Purchase	126,265	411,579	134,461	403,383	134,460
2013 Cloud Computing Lease Purchase	167,001	-	87,790	79,211	79,211
2014 Copier Lease	391,843	-	82,257	309,586	95,237
Total	<u>\$ 53,285,109</u>	<u>\$ 411,579</u>	<u>\$ 5,879,508</u>	<u>\$ 47,817,180</u>	<u>\$ 4,598,908</u>

Year Ending June 30,	Principal	Interest	Total
2016	\$ 3,900,000	\$ 1,642,625	\$ 5,542,625
2017	4,250,000	1,531,375	5,781,375
2018	4,550,000	1,382,900	5,932,900
2019	5,060,000	1,217,275	6,277,275
2020	5,200,000	1,010,500	6,210,500
2021	5,950,000	775,500	6,725,500
2022	6,250,000	508,500	6,758,500
2023	4,550,000	227,500	4,777,500
Total	<u>\$ 39,710,000</u>	<u>\$ 8,296,175</u>	<u>\$ 48,006,175</u>

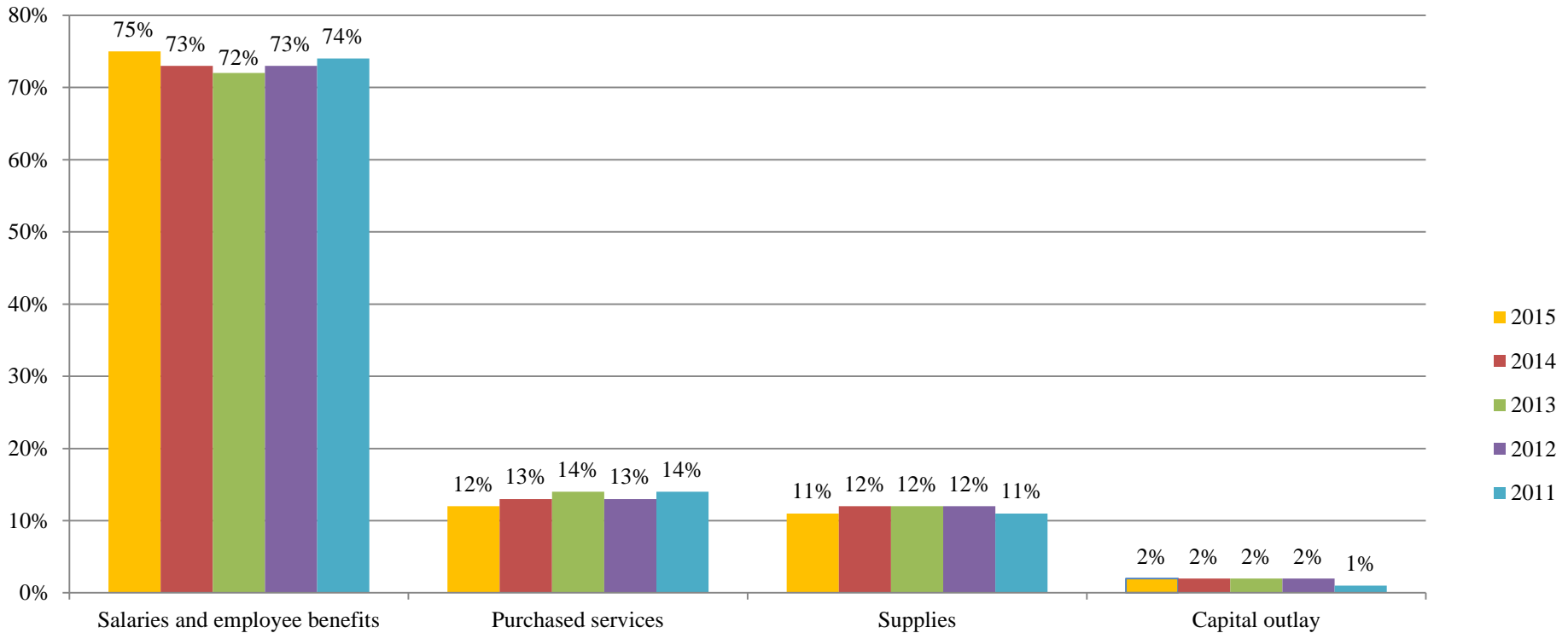
Year Ending June 30,	Principal	Interest	Total
2016	\$ 698,908	\$ 344,816	\$ 1,043,724
2017	659,571	328,697	988,268
2018	664,692	313,610	978,302
2019	434,009	297,960	731,969
2020	450,000	281,748	731,748
2021	475,000	263,747	738,747
2022	485,000	241,623	726,623
2023	520,000	218,972	738,972
2024	535,000	194,798	729,798
2025	545,000	169,335	714,335
2026	585,000	143,347	728,347
2027	1,020,000	112,733	1,132,733
2028	330,000	63,652	393,652
2029	345,000	43,357	388,357
2030	360,000	22,140	382,140
Total	<u>\$ 8,107,180</u>	<u>\$ 3,040,535</u>	<u>\$ 11,147,715</u>

	2015	2014	2013	2012	2011
Local	\$ 33,224,506	\$ 32,405,796	\$ 32,285,031	\$ 32,500,945	\$ 31,138,095
County	1,902,801	1,712,395	1,657,753	1,484,370	1,406,050
State	25,656,204	24,337,045	23,493,446	23,223,083	20,039,670
Federal	2,614,078	2,398,735	2,267,300	2,801,548	5,781,027
Other	20,684	12,550	2,696	513	728
	<u>\$ 63,418,273</u>	<u>\$ 60,866,521</u>	<u>\$ 59,706,226</u>	<u>\$ 60,010,459</u>	<u>\$ 58,365,570</u>



Note: The above graphs do not include proceeds from the sale of bonds.

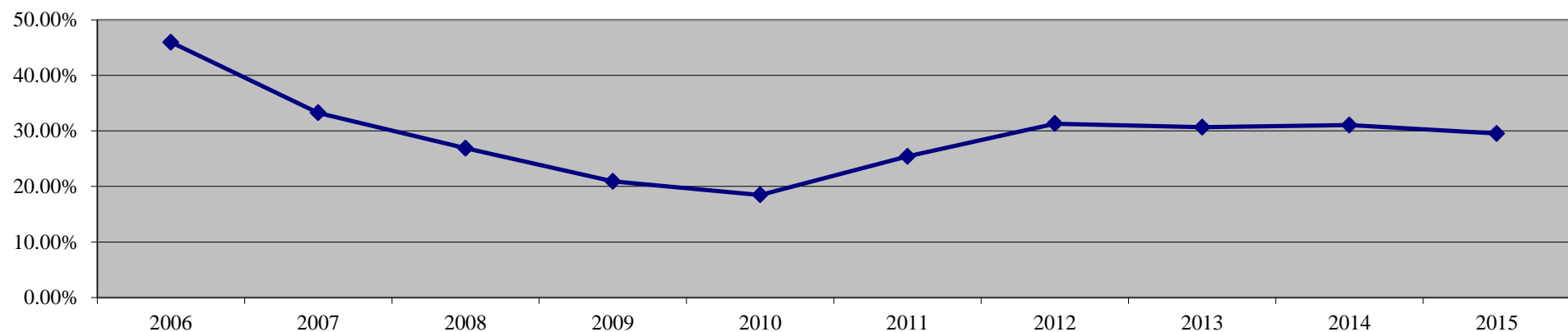
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	2015 TOTALS	2014 TOTALS	2013 TOTALS	2012 TOTALS	2011 TOTALS
Salaries	\$ 7,274,839	\$25,030,999	\$ -	\$ -	\$32,305,838	\$30,979,906	\$30,553,730	\$29,103,239	\$28,580,906
Employee benefits	2,286,881	7,258,797	-	-	9,545,678	8,325,194	7,512,337	7,088,820	6,954,247
Purchased services	6,521,503	397,665	-	-	6,919,168	6,919,406	7,205,893	6,606,254	6,739,285
Supplies	6,407,217	-	-	-	6,407,217	6,194,640	6,188,690	5,918,187	5,313,989
Capital outlay	-	-	-	829,229	829,229	769,898	675,962	431,691	1,436,243
Principal	-	-	5,200,000	679,507	5,879,507	5,384,120	3,641,589	25,162,033	3,654,385
Interest and other charges	-	-	1,845,925	380,388	2,226,313	2,233,385	2,557,755	3,761,012	3,702,887
	<u>\$22,490,440</u>	<u>\$32,687,461</u>	<u>\$ 7,045,925</u>	<u>\$ 1,889,124</u>	<u>\$64,112,950</u>	<u>\$60,806,549</u>	<u>\$58,335,956</u>	<u>\$78,071,236</u>	<u>\$56,381,942</u>



Note: The above graphs do not include expenditures for debt service or for capital improvements.

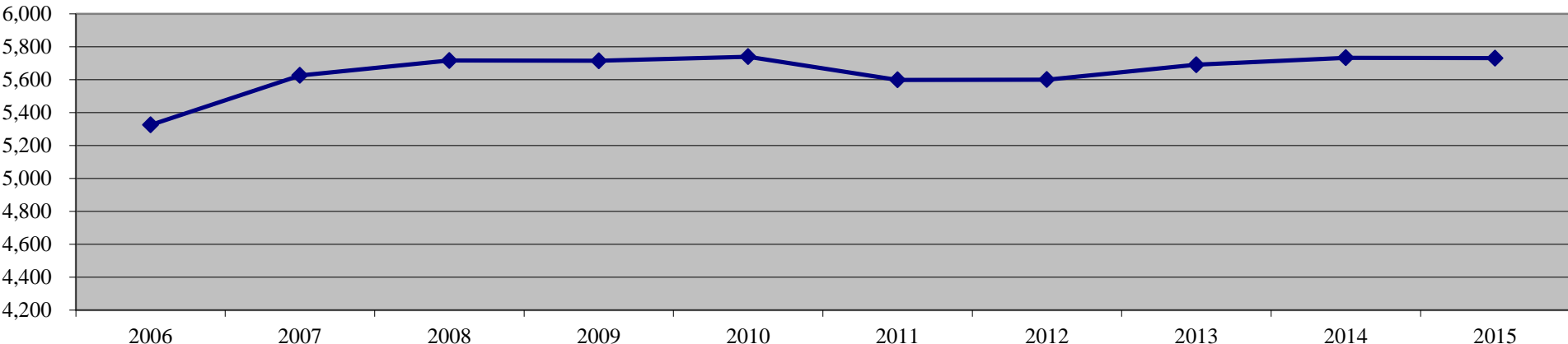
<u>General and Special Revenue Funds</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Fund Balances	\$ 18,305,918	\$ 15,164,576	\$ 13,402,489	\$ 10,600,670	\$ 9,423,465	\$ 12,082,415	\$ 15,238,688	\$ 15,774,687	\$ 16,258,016	\$ 16,281,298
Total Expenditures	39,847,881	45,651,109	49,904,840	50,728,172	51,058,823	47,588,427	48,716,502	51,460,650	52,419,146	55,177,901
Reserve Ratio	45.94%	33.22%	26.86%	20.90%	18.46%	25.39%	31.28%	30.65%	31.02%	29.51%

Reserve Ratio



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Average Daily Attendance	5,325.53	5,626.28	5,717.11	5,715.24	5,739.72	5,598.95	5,601.17	5,691.34	5,733.52	5,731.27

Average Daily Attendance



**REPORT ON THE ADMINISTRATION'S ASSERTIONS
ABOUT COMPLIANCE WITH SPECIFIED
REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS**

Paragraph #3

In our opinion, the administration's assertions that the District complied with the aforementioned requirements for the year ended June 30, 2015, are fairly stated in all material respects.

Paragraph #4

We noted an immaterial instance of noncompliance with the aforementioned requirements that we have reported to the administration of the District in the accompanying Schedule of State Findings.

Schedule of State Findings

TRANSPORTATION

During our audit, we noted non-route mileage was overstated on the Application for State Transportation Aid by 57,397 miles. The District's bus contractor had incorrectly included non-district mileage as maintenance mileage. Additionally, we noted that the number of days the transportation system operated was understated by 2 on the Application for State Transportation Aid. As a result of our audit, the District has corrected the Application for State Transportation Aid.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Paragraph #4

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AS REQUIRED BY OMB CIRCULAR A-133**

Paragraph #5, pg. 48

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2015.

Paragraph #3, pg. 49

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**RAYMORE-PECULIAR R-II SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant deficiency(ies) identified?	_____ Yes	_____ <u>X</u> None reported	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No	

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant deficiency(ies) identified?	_____ Yes	_____ <u>X</u> None reported	
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	_____ Yes	_____ <u>X</u> No	
Identification of major programs: Special Education Cluster	CFDA No. 84.027A and 84.173A		
Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 300,000</u>		
Auditee qualified as low-risk auditee?	_____ <u>X</u> Yes	_____ No	

**RAYMORE-PECULIAR R-II SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

Report to Administration

To the Board of Education
Raymore-Peculiar R-II School District

In planning and performing our audit of the financial statements of Raymore-Peculiar R-II School District for the year ended June 30, 2015, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control.

During our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. (We previously reported on the District's internal control in our report dated September 19, 2015.) This letter does not affect our report dated September 19, 2015, on the financial statements of Raymore-Peculiar R-II School District.

These comments are not unusual in nature from what we see in other school districts. Our comments and recommendations, all of which have been discussed with appropriate members of administration, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We will review the status of these comments during our next audit engagement. Our comments are summarized as follows:

Report to Administration

FREE AND REDUCED VERIFICATION - During our audit of food service, we noted that the report submitted to DESE, which reports the results of the required Free and Reduced Application verification, contained several errors. Also, while the District utilizes NutriKids software within the food service department which is capable of summarizing the results of the testing performed, we noted that the District did not utilize this software when performing the verification. We recommend that the District obtain training to enable the District's staff to utilize the software's verification capabilities. We also recommend that the District perform a review of the information being submitted compared to the information verified to ensure that the information submitted to DESE is accurate.

Auditee Response: The Raymore Peculiar School District has a new Director of Food Service that started with the District in January 2015. This new Director is doing a great job of learning the District software and procedures and making many needed changes and improvements. The District will continue to work closely with the district software vendors and continue to improve in this area.

Report to Administration

HOMEBOUND STUDENT ATTENDANCE - During our audit, we tested attendance reporting for homebound students and noted errors in reporting attendance for these students. While errors in homebound attendance reporting usually have little effect on overall attendance numbers, state regulations should be followed to provide accurate reporting. We recommend that District personnel responsible for homebound attendance reporting receive additional training in this area.

Auditee Response: The District will review homebound student attendance reporting procedures and make improvements in training in this area during the 2015-2016 year.

EMPLOYEE REIMBURSEMENTS - During our audit, we noted that the District reimbursed a substantial amount of mileage traveled by administrators and District personnel. The mileage was mainly for attending District sporting events in a supervision capacity, conference attendance, meetings and supply runs. We recommend that the District perform a cost benefit analysis of purchasing a vehicle for District-related travel vs. reimbursing mileage for use of the employee's vehicle for District travel.

Auditee Response: The District administration will perform a cost analysis of purchasing a vehicle for District-related staff travel.

Report to Administration

PURCHASING CARD USAGE - During our audit, we examined a sample of the District's purchasing cards to determine whether card use complied with District procedures. We performed an analysis of the purchasing card expenditures, noting that the usage of the purchasing cards has increased and the District is receiving the benefit of significant rebates from the provider. We noted good documentation of expenditures and efficient use of the activity download from the provider. Although we noted no misuse or unusual or unauthorized transactions, to improve internal controls we recommend that the District review its cardholder list and deactivate cards that have little or no usage.

Auditee Response: Twice a year, the District reviews all cardholder limits and reduces those as appropriate. As resignations are accepted monthly by the Board of Education, the card holder list is also reviewed and updated. Many card holders have District-issued purchasing cards for specific reasons, examples include summer school supply purchases, seasonal coaching supplies, annual travel for conferences and workshops and special education teachers. The cards for these staff members will have little or no use until needed. The District will consider elimination of cards on a case by case basis.

Report to Administration

ACTIVITY RECEIPTS - During our audit, we noted that there is a large volume of cash being handled within the school environment for such activities as athletic events, student activity sales and fundraising events. While we did not note any unusual matters, we recommend that the use of spreadsheets by the high school to track activities be discontinued and instead Keystone activity reports be provided to teachers and sponsors periodically for review of the club or organization activity. Additionally, we recommend that review permissions for Keystone reports be assigned to administrators who are responsible for budgets or general ledger activities.

Also, when reviewing cash receipt controls at the building level, we noted that there is not a monthly reconciliation from the various software programs used to track cash receipts to the general ledger. The District uses software programs to track library, food service and student activities that are not presently integrated with Keystone. We recommend that the District implement procedures to reconcile the various tracking program's activity to Keystone. A copy of this report should be submitted to Central Office on a monthly basis to verify the reconciliation is completed in a timely manner.

Auditee Response: The Activity Manual developed by the Finance Department and reviewed annually with the District finance secretaries by location does include forms, procedures and documentation for cash handling and reconciling activity to Keystone. The High School staff chose to produce Google forms for the High School teachers last year and discontinued using Keystone forms. The High School has been instructed to return to the previous process of providing the Keystone activity reports to teachers and sponsors to periodically review. Review permissions for Keystone reports are assigned to administrators who are responsible for budgets or general ledger activities. The District Activity Director has been given Keystone permissions along with his department secretary.

The District does track various software programs to the general ledger. We balance monthly Heartland on-line food service payments to the Keystone reports. We also balance the district daycare receipts posted in Child Watch to Keystone and the Revtrak payments for on-line activity receipts for student fees. These are all reconciled monthly to the general ledger within the Finance Department.

Report to Administration

GATE RECEIPTS - During our audit, we noted that while dual counting and reconciliation of gate receipts is performed jointly by two individuals, the gate receipt count sheet and cash is then placed in the vault by a district administrator who is accompanied by armed security. The administrator then has sole custody of the reconciliation sheet (a copy is sent to central office) and the key to the vault. The athletic director secretary later retrieves the bag, recounts the money and prepares the deposit. We had previously recommended that a copy of the reconciliation sheet or an electronic notification of the total cash and checks be sent to the central office CFO prior to transferring the funds to the administrator on duty. Because technology is unavailable to allow for copying of the reconciliation sheet in the presence of two individuals, we recommend that the deposit be prepared and conveyed directly to the bank for deposit by the armed security personnel.

Auditee Response: After gate receipts are counted the night of an activity, a copy of the gate receipts form is scanned to the Finance Department. A comparison of the actual bank deposits is made to make sure they are for the same amount. District Administration will review the recommendation to have armed security make the activity deposit.

Report to Administration

INTERNAL AUDIT FUNCTION - We recommend that the District implement an internal audit function in which District personnel set aside time to audit a particular building, program or activity. We estimate this function to require 20 to 40 hours per month; however, we noted that the District finance department does not have available staff to assume this role. We also received feedback indicating that building level staff may not have access to Keystone or they had limited working knowledge of the Keystone accounting software. The software can be a valuable asset to the administrators as they review their budget and year to date expenditures, review grant and fundraising activity, and make expenditure approval decisions. We recommend that the District consider hiring an accountant to serve the function of internal auditor, as well as realign finance department duties and provide building level software training. Additionally, the results of the internal audits should be summarized and presented to the audit committee or executive cabinet for evaluation and formulation of recommendations to the Board of Education.

Auditee Response: The District does limited internal auditing and surprise cash counts of building funds as time allows as a regular procedure in the department. The Finance Department has a documented procedure and listing of audits performed. As these are completed they will be shared with the Finance Audit Fraud Committee. The District administration will review and discuss the recommendation for additional staff. The Finance Department does continual training of Keystone for district current and new employees. All administrators that have budget approval rights have full access to their budget and year to date expenditures.

Report to Administration

PURCHASING DOCUMENTATION - During our audit, we selected a sample of expenditures to review for compliance with board policy and purchasing procedures. While we noted no unusual or unsupported expenditures, support for the bid acquisition or quote comparison was not attached and the accounting department had to obtain competitive bid documents from the department that originated the purchase. We recommend that supporting documents for each purchase exceeding the dollar thresholds established in the board policy include either a copy of the competitive bid documentation if required, a listing of the bids received in a bid tabulation format or notes from telephone calls requesting quotes. Additionally, if the purchase is from a sole source provider or occurred under an emergency exception, a memo or other documentation should be included to support the lack of bid or quote documentation.

Auditee Response: The District has created new forms to use for sole source justification and also verbal/written quote summary sheets to help organize and document capital project purchasing decisions. These forms have been reviewed and shared with District departments and administration.

This report is intended solely for the information and use of the Board of Education and the administration and is not intended to be and should not be used by anyone other than these specified parties.

September 19, 2015