

_____ SCHOOL DISTRICT

DATE _____

Suggestive Procedures

Review Invoice and Approve for Payment

Review Bank Reconciliation

Add outstanding checks and deposits

Re-add Reconciliation

Review old outstanding checks and deposits

Compare Reconciliation to General Ledger

Sign off on Approval of Bank Reconciliation

Scan Bank Statement

Review cancelled checks for possible alteration

Scan checks for Bogus Vendors and Ghost Employees

Review Automatic Withdrawals - IRS

Inquire about check sequence

Select payed invoice and

Compare name to check

Compare amount to check

Have Business Manager Printout new Vendor Listing and New Payroll Employees