

Central Nine Career Center ECA
Johnson County, Indiana

Risk Assessment - 6/30/2022	
1. How is your ECA's ledger maintained?	Computerized
1a. List the name of the software vendor	Skyward
2. Was a financial report made within two weeks after the close of the school year and after each semester if your school has two (2) or more semesters in a school year, of all fund activity to the school board and superintendent of schools in accordance with IC 20-41-1-3 and IC 20-41-1-8.	Yes
3. Was the ECA bank account balance reconciled to the ledger balances on a monthly basis?	Yes
3a. How frequently are bank account balances reconciled without any difference or variance?	Most of the time
4. Does anyone review and approve the completed bank reconcilements?	Yes
4a. List the position and name of the person(s) reviewing completed reconciliation.	Assistant Director, Mike Quaranta
5. Does the ECA have any investments (certificates of deposit, savings accounts, etc.)?	No
6. Are any investments accounted for on the ECA ledger?	No
7. Is a receipt issued for all monies received and at the time the money is received?	Yes
8. Please indicate how often deposits are made. Which best fits your situation?	Weekly
9. When totaling the receipts issued for the day does the classification of the receipts (i.e. cash, checks, etc.) and the classification as shown on the deposit ticket (i.e. currency, checks, etc.) agree? This would include collections for items like textbook rental, fundraisers, ticket sales, etc.	Yes
10. Is School Lunch accounted for in the ECA ledgers?	No
11. Is Textbook rental accounted for in the ECA ledgers?	No
12. Is a Purchase Order/Accounts Payable Voucher (Form SA-1) and/or Claim for Payment (Form SA-7) used for disbursements?	Yes
13. Are the Purchase Order/Accounts Payable Vouchers (Form SA-1) and/or Claim for Payment (Form SA-7) properly itemized?	Yes
14. Are the Purchase Order/Accounts Payable Vouchers (Form SA-1) and/or Claim for Payment (Form SA-7) signed by the appropriate officials?	Yes
14a. List the position and name of the person(s) signing Purchase Order/Accounts Payable vouchers (Form SA-1) and/or Claim for Payment (Form SA-).	ECA Treasurer, Jenny Caviness Assistant Director, Mike Quaranta
15. Are prenumbered tickets used for sporting and other events for which an admission price is collected?	Not Applicable

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15a. If yes, are Ticket Sales (form SA-4) reports used to reconcile the number of tickets sold to the amount of collections to be turned over to the ECA treasurer?	
16. Do any school personnel stock vending machines and remove money from the machine?	No
17. The Summary Collection Form (SA-8) is to be used when a teacher, class sponsor, or other school personnel are in charge of collecting money (for a field trip, fundraiser, etc.) that is later turned over to the ECA treasurer. Was Form SA-8 used to transmit monies collected by teachers, class sponsors, etc. to the ECA treasurer?	Yes
18. Are any outside organizations such as booster clubs, 4-H, Girl Scouts, PTO/PTA, etc. accounted for in the ECA ledgers?	Not Applicable
18a. If yes, please list those organizations	
19. Are all fundraisers approved by the School Board?	No
20. Does the ECA have a credit/debit card or local business charge accounts issued in the name of the school?	Yes
20a. Are credit card statements or debit card transactions reviewed often for irregularities?	Yes
20b. Has the School Board approved a policy related to the use of the credit/debit card or local business charge account?	Yes
20c. If yes, upload a copy of the credit or debit card policy. (jpg, pdf, gif, tif, png)	Central Nine Career Center Policy 6423 Credit Card Policy.pdf