



Springfield Public Schools

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Final Audit Report Signature Stamp Follow-Up Audit

Objective

A procedural audit of the signature stamp processes was conducted in July 2007. The need for written procedures regarding the approval and usage of signature stamps within the district was identified. This concern was reported to administration. The Director of Business Services delegated this task to the Director of Finance and the Coordinator of Purchasing. It was determined that a follow-up audit would be conducted the following year to confirm that administration had developed and implemented written procedures.

Scope

Written procedures for the district were reviewed but no new procedures have been added regarding the approval process and use of signature stamps.

Work Performed

Written procedures for the district were reviewed but no new procedures have been added regarding the approval process and use of signature stamps. It was confirmed with the Director of Finance that no written procedures have been developed.

Conclusion

The procedural audit of the signature stamp processes (July 2007) identified the need for written procedures regarding the approval and usage of signature stamps within the district. This concern was reported to administration. The Director of Business Services delegated this task to the Director of Finance and the Coordinator of Purchasing. It was determined at that time that a follow-up audit would be conducted

the following year to confirm that administration had developed and implemented written procedures. This follow-up audit has determined that these written procedures have not been developed.

The Finance department has determined that the Accounting Manager is to develop written procedures for signature stamp use and discuss ways to implement any resulting new procedures with the District's Chief Financial Officer. Written procedures will be developed by the next follow-up audit scheduled for October 2009.

In conclusion, this follow-up audit determined the need for an additional follow-up audit. The district administration still needs to develop written guidelines for the approval and use of signature stamps. This next follow-up audit will be planned for October 2009.