

**Assignment Area/Topic**

Walkthroughs - Bank Reconciliation for:  
1. Escrow Account - Parking  
2. Escrow Account -  
Anthem/Trustmark/COBRA receipt

Bank Reconciliation [Merchant Card]

Campus Bank Account Reconciliation

Financial Activities:  
1) Billing Grants and Sponsored  
Programs  
2) Petty Cash  
3) Bank Accounts

Check/Cash Processing Received at the

District Finance Office

PCCD Internal Auditor Assignment Records

| Defined Scope / Objective  | Roles of Contacts/Participants   |
|--|--|
| Ongoing procedures performed as part of this assignment includes:<br><br>--Obtaining an understanding and documenting the monthly practices performed by the District Finance Accounting Office.   | District Accountant<br><br>District Accountant Technician  |
| Obtain an understanding of current practices for reconciling May 2021 Merchant Card. The purpose of this bank account is for online payments received for tuitions and fee-based activities.   | District Senior Accountant<br><br>District System Analyst for Student Financial Application.   |
| To obtain an understanding of how each college manages their campus bank account.  | Direct Interim Executive Fiscal<br><br>Director for Fiscal Services<br><br>District Senior Accountant<br><br>District Accountant Technician<br><br>District System Analyst for Student Financial Application.<br><br>College VPAS - Business Office<br><br>College Bursar  |
| Internal audit engaged district finance management to perform an assessment of the financial activities performed by their staff. The objective of the assessment is for management to document the control activities at a transactional level and the design of the internal control system. | District Interim Executive Fiscal Director for Fiscal Services<br><br>District Budget Director<br><br>District Senior Accountant<br><br>District Grant Coordinator<br><br>District Accounting Technician<br><br>District Accunts Payable Specialist<br><br>District Purchasing - Buyer<br><br>College VPAS - Business Office<br><br>Petty Cash Custodian |
| The purpose of this assignment was to obtain an understanding of the accounting team's practices in handling checks and cash received at the   | District Interim Executive Fiscal Director for Fiscal Services<br><br>District Grant Coordinator   |

District Finance Department and to identify opportunities to increase the efficiency and effectiveness of the current practices.

District Accounting Technician

District Accounts Payable Staff

| Date Range of Engagement | IA Status | Management Implementation Date |
|--------------------------|-----------|--------------------------------|
| Aug-21                   | Completed | TBD                            |
| Sep-21                   | Completed | TBD                            |
| Nov-21                   | Completed | TBD                            |
| February 2022 – May 2022 | Completed | TBD                            |
| Oct-21                   | Complete  | TBD                            |

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