

ELECTRONIC AUDIT SUBMISSION AND OTHER AUDIT ISSUES

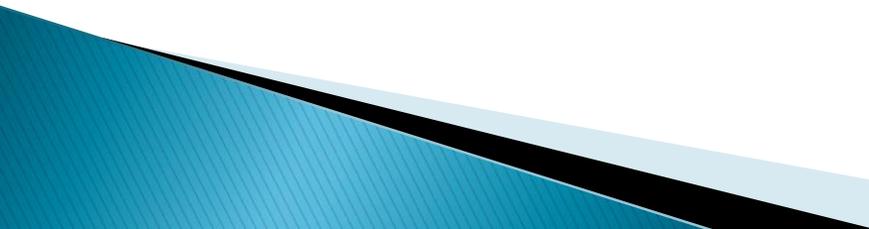
MELISSA A. AUSTIN, AUDITS MANAGER
SOUTH CAROLINA DEPARTMENT OF EDUCATION
OFFICE OF AUDITING SERVICES

COLLABORATION: EMPOWERING
LEADERSHIP
SPRING SCASBO MARCH 6, 2014

COMMON ISSUES WITH AUDIT SUBMISSION

- ▶ Audits not received by the mandated due date of December 1
 - ▶ Supplemental schedules for each fund type contain invalid or obsolete account codes
 - ▶ Object code 140 is not used to account for unused leave payments
 - ▶ Transfer accounts reported incorrectly (revenue transfer accounts, 5XXX, are incorrectly reported as negatives and expenditure transfers 42X710 reported as positives)
 - ▶ Totals are not balanced
- 

COMMON ISSUES WITH AUDIT SUBMISSION

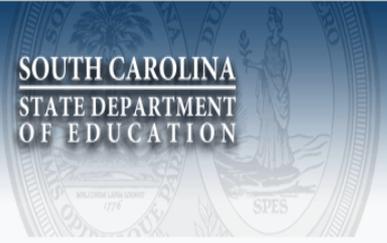
- ▶ Audit fees are not reported separately to 231-318
 - ▶ Required detail in the federal award findings not listed (Program name, CFDA #, Project #, etc.)
 - ▶ Corrective action plan not submitted for findings noted
 - ▶ Summary Schedule of prior year audit findings is not present when findings noted in prior year
- 

DUE TO SCHEDULES

- ▶ Only report funds actually due back to the SCDE
- ▶ Funds sent in error can NOT be returned to the LEA
- ▶ **ADDITIONAL INFORMATION NEEDED FOR FOOD SERVICE AMOUNTS DUE BACK:**
 - Include site name, month, meal type (free, reduced, paid), in addition to the amount of overclaim

ELECTRONIC AUDIT SUBMISSION

- ▶ LEA's will be required to upload the required SCDE supplemental schedules into a web-based system
- ▶ Begins FY 2013-14 audits
- ▶ **Template provided by the SCDE Office of Auditing Services must be used**
- ▶ SCDE Member Center will be used for the upload
- ▶ Auditing Services will contact LEA's to ask for a list of responsible parties to perform upload
- ▶ If person responsible for upload does not currently have an account set up in the Member Center, notify Office of Auditing Services
- ▶ Unique login will be given to auditors who upload for the auditee



Login to the SCDE Web Site Member Center

Log on using E-Mail Address

User Id / E-mail:

Password:

Teachers [Log On](#)

[Click here to view Certification Status](#)

If you are experiencing issues with 'Authorization' of your log in, please use the 'Reset Password' option below.

[Create Account](#) [Reset Password](#) [Request Tech Support](#)

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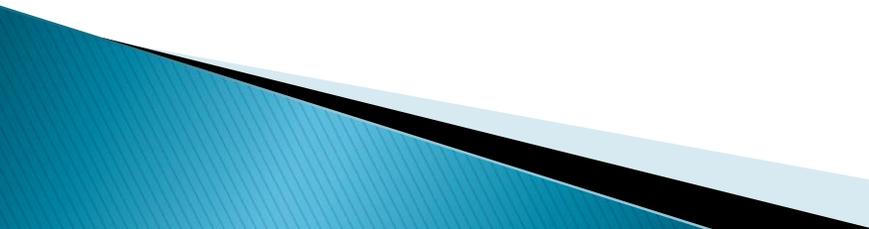
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Welcome to the Electronic Auditing System

There will be important things here I promise.

Announcements:

ELECTRONIC AUDIT SUBMISSION

- ▶ There will be a window of 6 months for data to be entered
 - ▶ Fiscal Year will be pre-populated
 - ▶ Must select type of auditee (Regular or Charter)
 - ▶ If object code 140 for unused leave payments or revenue code 1140 or 1240 is not used, select box and explain why
- 

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Upload

Error Summary

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District: Abbeville County School Distr

Fiscal Year: **2014-2015** School Type* Regular

No Object Code 140

No Revenue Code 1140 - 1240

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District:

Fiscal Year: 2014-2015 School Type*:

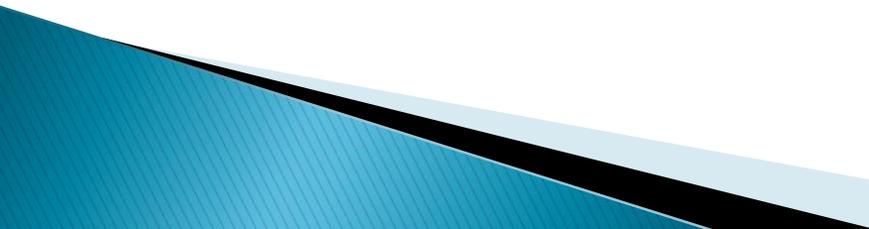
No Object Code 140

*Explain why this code is not present:

No Revenue Code 1140 - 1240

*Explain why this code is not present:

ELECTRONIC AUDIT SUBMISSION

- ▶ Once data has been uploaded, an e-mail will be sent to user to acknowledge upload has been received
 - ▶ Valid account codes must be used
 - ▶ Valid account titles must be used
 - ▶ All accounts must be used even if no revenue or expenditures
 - ▶ Error messages will be sent to LEA for invalid account types
 - ▶ Warning messages will be sent to LEA for accounts with \$0 to verify amount should be \$0
- 

Error Summary

District: 

Most recent summary is always first.

Fiscal Year	File	Upload Date	Action
2014 - 2015	Revised10-22-13_NewLayoutSingleAuditSpreadsheets.xlsx	2/25/2014 10:18:12 AM	
2014 - 2015	Abbeville_2Financial Statements - 2012 For SDE.xlsx	2/25/2014 10:18:12 AM	Delete

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Error Details

Abbeville_2Financial Statements - 2012 For SDE.xlsx - Summary:2

Filters

Warnings

Errors

Clear
Filters

Expenditure

Object

Revenue

Fund Code	Major Fund	Account Type	Classification	Error Description
1000	Pupil Activity	Revenue	Error	This code's description is invalid on this worksheet.
111	Special Revenue	Expendenditure	Error	This code's description is invalid on this worksheet.
115	General	Expendenditure	Error	This code's description is invalid on this worksheet.
115	Special Revenue	Expendenditure	Error	This code's description is invalid on this worksheet.
115	Special EIA	Expendenditure	Error	This code's description is invalid on this worksheet.
121	General	Expendenditure	Error	This code's description is invalid on this worksheet.
1290	General	Revenue	Error	This fund or function code is not allowed in this major fund.
1530	General	Revenue	Error	This code's description is invalid on this worksheet.
1530	Special Revenue	Revenue	Error	This code's description is invalid on this worksheet.
1530	Special EIA	Revenue	Error	This code's description is invalid on this worksheet.

1 2 3 4 5 6 7 8 9

Print

Cancel

ELECTRONIC AUDIT SUBMISSION

- ▶ Errors must be cleared before submission is accepted
 - ▶ E-mail will be sent to user after all errors have been cleared
 - ▶ History of 3 years worth of audited data will be available for review
- 

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, South Carolina

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGETS AND ACTUAL

YEAR ENDED

SOUTH CAROLINA

STATE DEPARTMENT OF EDUCATION

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGETS AND ACTUAL

YEAR ENDED

QUESTIONS



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