



General Interest – D3

District Audit Functions and Tools



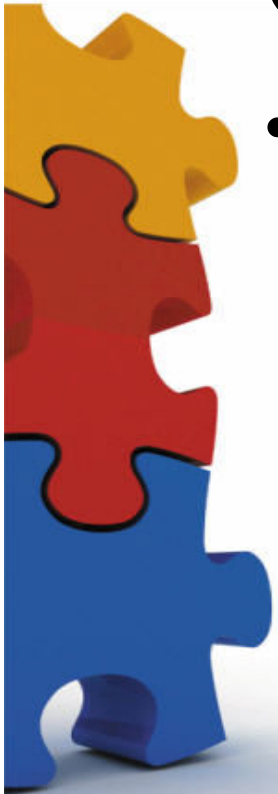
Agenda

- General Thoughts
- How Blue Bear software can help:
 - System Security
 - User Codes and Menu Security
 - Master Audit Reports
 - Call Support if you have a problem
- Some Warning Signs for Fraud Detection



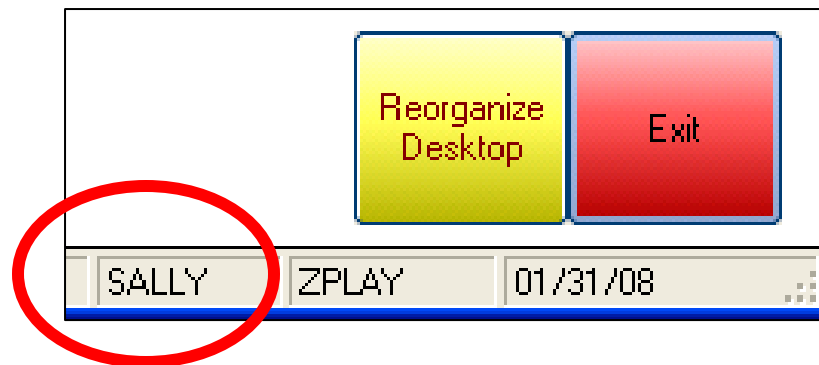
General Thoughts

- Establish expectations with bookkeepers & administration (principal and AP).
 - There will be audits, both small and large.
 - There will be surprise audits.
 - Monthly reports and bank reconciliations are due on the 10th.



System Security

- Management / System Security
- Protect the system
- User Codes
- Menu Security



User/Group Code Maintenance

- Add users, groups, supervisors.

S User/Group Maintenance - Play School High School

User/Group Code: SALLY

Type: User

Name: Sally

Password: \$\$\$\$\$

Re-enter Password: \$\$\$\$\$

Group:

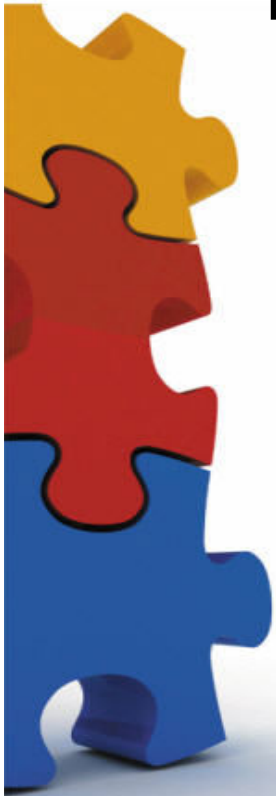
Navigation: Home, Back, Forward, End

Buttons: OK, Cancel, Delete, Print, Help

Status Bar: SALLY | ZPLAY | 01/31/08



Menu Security – It's Easy



T Menu Security - Play School High School

Program	Select All	BRIAN	JOHN	KIM	SAM	SUE
Select All	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Daily Menu						
---- On Account Sales	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- Work Screen	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
---- Payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- Closeout	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- Daily Sales Inquiry	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- Daily Data Backup	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- Change User	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
---- Change School	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- PCR Export to Daughter	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- PCR Import from Daughter	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
---- Import From RevTrak	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Customer Menu						
---- Customer Maintenance	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

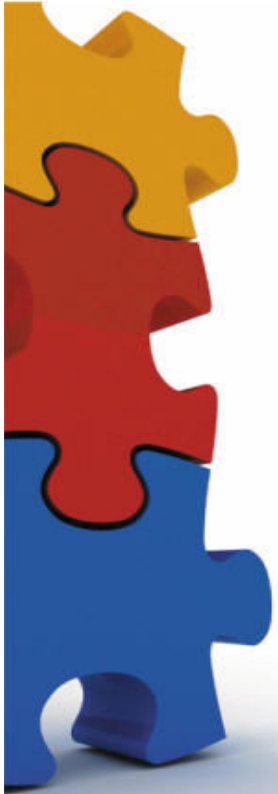
Groups are shown in grey

OK
 Cancel
 ?



Consider Restricted Access

- School Settings
- System Security (except Change Password)
- Global GL and Vendor Maintenance
- Restore from Backup
- Purge Utilities
- Consolidated Reports
- Renumber/Merge

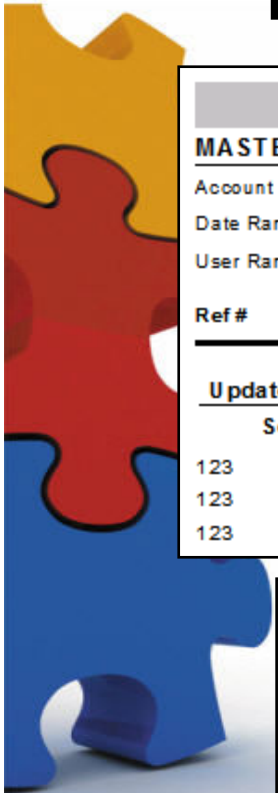


Master Audit Report

- Management / Special Functions / Master Audit Report
- Every transaction has a Date/Time, User Code stamp on it.
- You can report on when all transactions were entered.
 - By User, by Date Updated.
 - NEW! Sort by Transaction Date.
 - By GL Account (in SchoolBooks only).
 - By Item and/or Closeout (in Tracks only).



Master Audit Report - Samples



Play School Hi						
MASTER AUDIT REPORT - BY DATE UPDATED						
Account Range: ALL						
Date Range: 10/10/2007 through 1/31/2008						
User Range: ALL						
SchoolBooks						
Ref #	Trans Date	User Code	Type	Name/Purpose	Account # and Description	Amount
Update Date: 10/10/2007						
Source Journal: DP04-003			Update Time: 02:22 PM			
123	10/10/07	MASTER	I	Web Store Clear	1301-00-00 - Web Store Remittance Clearing	(482.33)
123	10/10/07	MASTER	I	Track Sales	1302-00-00 - Web Store Fees	(19.67)
123	10/10/07	MASTER	I	APSPAN/AP Test Span	2000-00-00 - AP Tests	75.00

Play School High School								
MASTER AUDIT REPORT - BY DATE UPDATED								
Date Range: 10/10/07 to 01/31/08								
User Range: ALL								
Item Range: ALL								
Closeout Range: ALL								
Tracks								
Rec No.	User Code	Cust No.	Cust Name	Item Number & Description	Amount	Tax	Total	
Update Date: 10/10/07				Closeout No: 00139				
8000001	MASTER	13228	Sanders, Susan	SBCARD - SB CARD	15.00			
					Receipt 8000001 Total	15.00	0.00	15.00
8000002	MASTER	901253	Banu, Bella	WSCONV FEE - Conv. Fee - Rec# : 8000002	4.50			
					YRBK - Yearbook	60.00		
					APSPAN - AP Test Spanish	75.00		
					Receipt 8000002 Total	139.50	0.00	139.50



SB Audit Selection Report

- Management / Special Functions
- Date selection.
- Random transaction sampling.
- Missing (and void) checks, POs, receipts.
- Checks over a certain amount.
- Compare to prior year.

Step 1: Gather Data

Selection: All Starting Ending

Date:

Last Selected Date Range:

Step 2: Enter percentage selections

	Transaction Count	Select %	Record Count
Bank Deposits	21	<input type="text" value="50"/>	10
Manual Checks	5	<input type="text" value="50"/>	2
Computer Checks	0	<input type="text" value="100"/>	0
Adjustments	1	<input type="text" value="100"/>	1
Transfers	0	<input type="text" value="100"/>	0
Cash Transfers	0	<input type="text" value="100"/>	0
Multi-Line Transfers	0	<input type="text" value="100"/>	0
Receipts	0	<input type="text" value="100"/>	0

Step 3: Other Options

Print list of missing checks

Print list of void checks

Print list of missing receipts

Print list of missing POs

List all checks over \$

Print Prior Year Comparison

Prior Year School Code

Step 4: Create File

Remember Settings

Canon iP4200 on Ne07:

SALLY ZPLAY 01/31/08



Audit Selection Report



Play School High School

AUDIT SELECTION REPORT

Trans Date	User Code	Source	Type/Name/Purpose	Account Number and Description	Amount	A	B	C	D	E	F	G	H
Source Journal: Bank Deposits													
Reference/Check Number 116													
02/07/07	MASTER	DP08-001	I BANK DEPOSIT	1000-00-00 - Cash -Chkg - Sunshine Bank	144.00								
02/07/07	MASTER	DP08-001	I Danson, Christopher	2005-00-00 - District Clearing	57.00								
02/07/07	MASTER	DP08-001	I Banu, Bella	2005-00-00 - District Clearing	57.00								
02/07/07	MASTER	DP08-001	I Danson, Christopher	2230-10-10 - Varsity Football	15.00								
02/07/07	MASTER	DP08-001	I Banu, Bella	2230-10-10 - Varsity Football	15.00								



Cons. Bank Rec Status Report

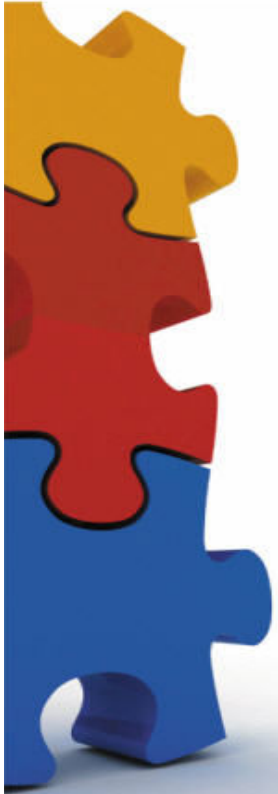
- Management / Special Functions / Consolidated Reports
- Displays last bank reconciliation for all schools with balances.

								Play School
BANK REC STATUS REPORT								
Bank Code	Bank Acct Description	Bank Acct Number	GL Acct Number		Last Statement Date	Beg Bank Statement Balance	End Bank Statement Balance	Total Outstand Checks
<div style="border: 1px solid black; padding: 2px;">School Type: High School</div>								
ZPLAY	Play School High School							
A	Sunshine Bank - Checking	1254-4657-102	1000-00-00	Cash -Chkg - Sunshine Ban	7/31/2007	15,000.12	29,072.23	299.00
B	West Bank - Savings Accou	0245-458-4448	1005-00-00	Cash - Savings - West Bank	Not Found	0.00	0.00	0.00
W	Web Store Clearing Bank		1300-00-00	Web Store Clearing Bank	Not Found	0.00	0.00	0.00



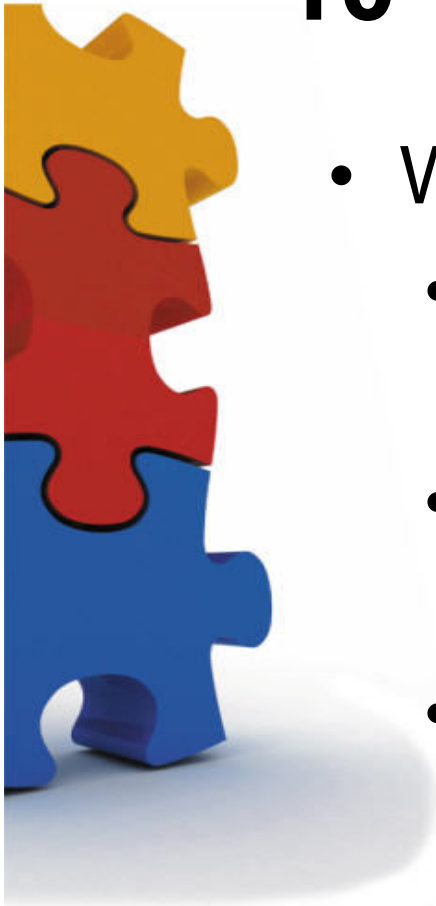
Warning Signs

- Bookkeeper is...
 - Taking work home.
 - Not taking vacation time.
 - Behind but declines offer of help.
 - Not giving reports/receipts to advisors.
 - Late on bank reconciliations.
 - Displaying personality or lifestyle changes.



10-10-80 Rule - Standard

- What is the 10-10-80 rule?
 - 10 percent of employees will never steal.
 - 10 percent of employees will always steal.
 - 80 percent of employees will steal given the right opportunity, motivation, or justification.



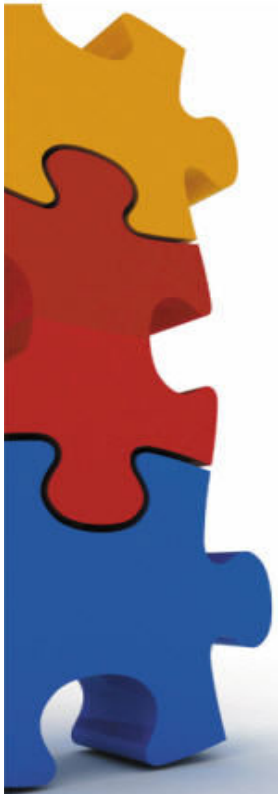
Things to Check For

- Transactions posted long after the fact.
- Multiple Schools in School Maintenance.
- Watch for large cash deposits (make sure it's all there). Insist on multiple counts.
- Watch for change in cash/check ratios.
- We prefer a 1-to-1 ratio of Closeouts to Bank Deposits.
- Paperclips in cash drawer.



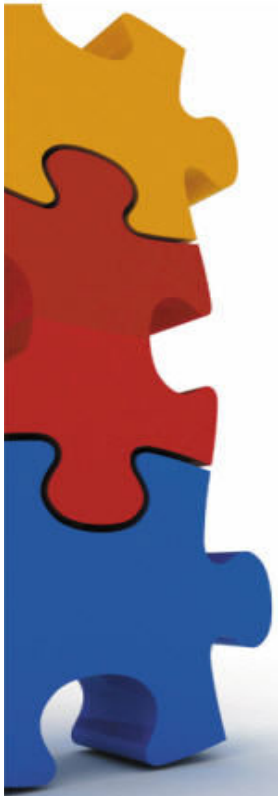
Help your Principals

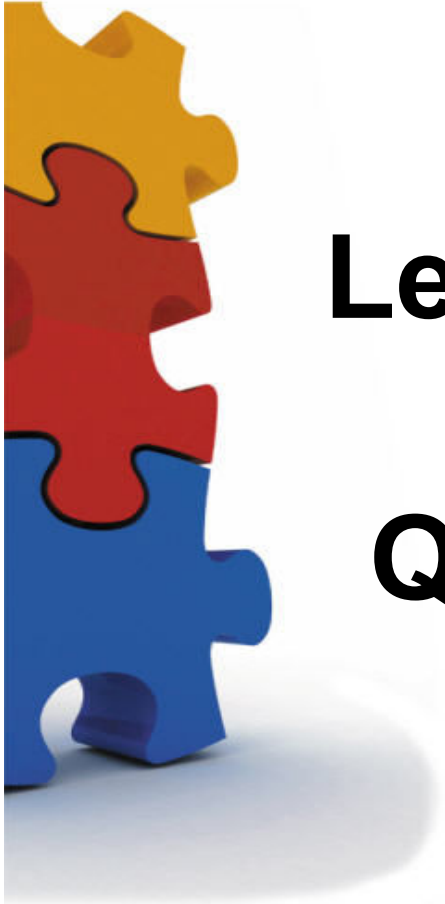
- Provide some guidance for principals.
 - How to check reports.
 - Warning signs of problems.
- Positive reinforcement works best.
 - Award for no audit findings.
 - Award for timely reporting.



You and Your Bookkeepers

- Establish expectations early and reinforce.
- Let them start with a clean slate – not having to clean up someone else's mess.
- Participation in work-alike meetings so they can learn from each other.
- Work with administration to get them the training and equipment they need.
- Give them a little bit of time to think.





Let's Walk Through It! Or Questions & Answers

