

#	Observation	Risk Level		
		Auditor	City Manager	CFO
1	Organizational Bylaws	Moderate	Moderate	Moderate
2	Board Minutes	High	High	High
3	Code of Conduct	Moderate	Moderate	Moderate
4	Conflict of Interest Policy	High	Moderate	Moderate
5	Document Retention Policy	Moderate	Moderate	Moderate
6	Fundraising Policy	High	High	High
7	Fundraising Cash Collections	High	High	High
8	Whistleblower Policy	Low	Low	Low
9	Risk & Safety Policy	Moderate	Low	Low
10	IT Security / User Access	High	Low	Moderate
11	Financial Statements & Reporting	Moderate	Moderate	Moderate
12	Board Reports & Compliance Reviews	High	Moderate	Moderate
13	Financial Reports Reviewed by Board	High	Moderate	High
14	Reconciliation Reviews by Board	High	High	High
15	Budget Approval Evidence	Moderate	Moderate	Moderate
16	Budget vs. Actual Analysis	Moderate	Moderate	Moderate
17	Budget Consistency & Retention	Moderate	Moderate	Moderate
18	Administrative Budget	Moderate	Moderate	Moderate
19	Registration Fee Reconciliations	High	Moderate	High
20	Registration Fee Pricing Approval	Moderate	Moderate	Moderate
21	Fee Waivers & Discounts	High	High	High
22	Membership Dues Reconciliations	Moderate	Moderate	Moderate
23	Concession Revenue Controls	High	Moderate	High
24	Concession Receipt Reconciliations	High	Moderate	High
25	Banner & Sign Sales Process	Moderate	Moderate	Moderate
26	Banner & Sign Pricing	Moderate	High	Moderate
27	Banner & Sign Receipt Controls	High	High	High
28	Contributions / Gifts / Grants Controls	High	High	High
29	Disbursement Approvals	High	High	High
30	Segregation of Duties – Disbursements	High	Moderate	High
31	Payment References / Audit Trail	Moderate	Moderate	Moderate
32	Cash Payments Without Documentation	High	High	High
33	P2P / Mobile Payment Disbursements	High	Moderate	High
34	Board Member Compensation	High	High	High
35	Payroll Support Documentation	High	High	High
36	School Custodian Payments	High	High	High
37	1099-NEC Compliance	Moderate	High	High
38	Gift Card Policy	Moderate	Moderate	Moderate
39	Segregation of Duties – Cash & Banking	High	High	High
40	Creation of Payment Accounts	High	High	High
41	Banking Fraud Controls	High	High	High
42	Bank Reconciliations	High	High	High
43	Pex Card Reconciliations	High	Moderate	High
44	Pex Card Receipt Documentation	Moderate	Moderate	Moderate
45	Procurement Policy	Moderate	Moderate	Moderate
46	Contracts for Large Purchases	Moderate	High	Moderate
47	Self-Approval of Reimbursements	High	High	High
48	Reimbursement Documentation	High	High	High
49	Reimbursement Policy	Moderate	Moderate	Moderate
50	Pex Card Policy	Moderate	Moderate	Moderate
51	Fixed Asset Inventory Records	Moderate	Moderate	Low
52	Concession Inventory Controls	High	Moderate	Moderate