

TO: District V

FROM: Boyer & Ritter, CPAs

CC: Bradley R. Cashman  
Gregory G. Biller

RE: Process Improvement Suggestions as a Result of District Audits

**Contest report consistency**

Generally, no checks are cut from the District until all game report information has been submitted. We recommend the District's management consider holding a workshop, or other individual training to provide guidance and expectations specific to the completion of the contest reports which will assist and improve the consistency of the reports prepared and submitted.

**Utilization of PIAA software**

The more District personnel utilizing the Great Plains software, the less redundancy will occur in the collection of PIAA financial data. Headquarters and District personnel should work together to have all information entered into Great Plains on a regular basis, and to fully utilize the capabilities of the software.

**Data tabulation methodology**

Management currently relies heavily on handwritten documents and manual tabulation of numbers to track financial data. This process is very labor intensive and time consuming. We recommend utilizing Great Plains, but if Great Plains is not used, using MS Excel to summarize all information would benefit the District as it reduces the probability for human error. In addition, entering data from an excel spreadsheet into Great Plains to summarize information or start writing checks out of Great Plains is also an option.

**Bank reconciliations**

A formal reconciliation between the bank statement and checkbook should occur on a monthly basis. This reconciliation should be retained for audit purposes and reviewed by at least one other District Board member.

TO: P.I.A.A.

FROM: DISTRICT 5

SUBJECT: ACTION PLAN FOR PROCESS IMPROVEMENT FOR DISTRICT 5  
AUDIT

**Contest report consistency:**

1. The District 5 committee will hold FINANCIAL WORKSHOPS in August of each year to all member schools Athletic Directors and Principals, to insure consistency in financial reporting.
2. The District 5 committee will review all FINANCIAL FORMS with sport chair persons prior to District 5 tournament play.
3. Sport Chairs will in service all member schools that are in the District playoffs on Financial Reporting Consistency.

**Utilization of PIAA software:**

1. District personnel has always been willing to work with PIAA Office on the Collection of financial data, PIAA Office must in service District personnel on report procedures.
2. District February 2010 Financials were reported into the GREAT PLAINS software program and will continue to be used, henceforth.

**Data tabulation methodology:**

1. District 5 has purchased a new computer in February of 2010 to meet the Software capabilities of GREAT PLAINS and in April of 2010 our District Financial report will use MS EXCEL to summarize financial information.

**Bank reconciliations:**

1. Since, the number of checks written per month is minimal, as an example 1 check was written in February of 2010. The District will not have monthly Reconciliations. Reconciliations will be held prior to each District meeting and The finding will be reported and discussed at the District meeting. District Committee will take action on all reconciliation reports and that action will be reflected in the District minutes.