

**Galion City School District  
Crawford County  
Verbal Recommendations  
June 30, 2022**

---

1. Purchase Order Noncompliance – Through examination of check packets, we observed several checks in which the POs were dated after the invoices. We recommend all POs be dated prior to invoices, however, in situation where this is not possible, we recommend the District utilize “Then & Now” certificates to certify the funds were available prior to the invoice.
2. T2 Report – During testing, we noted the T2 report was completed by the August 31, 2022 deadline, however, it was not submitted until 11/15/22. We recommend the District submit the report timely going forward.
3. Leave Time – During fieldwork, we examined one instance where an employee took .5 day of personal leave time per the approved request, however, 1 full day had been deducted from the system erroneously. We recommend the District review entries of leave time to ensure the correct amount is deducted.
4. Bank Reconciliation – While agreeing the District’s bank statements to the bank reconciliation, we noted the bank reconciliation had the wrong bank names listed. We recommend the names on the bank reconciliation be updated to match the actual bank names per the statements.

*Accepted;  
Charlene Parkinson  
January 5, 2023*