

Memo

Collin County Community College Internal Audit

To: Rex Parcells

From: Carolyn Burgett

CC: Bryan Frazier Cary Israel

✓

Date: 04/03/00

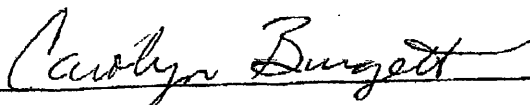
Re: Internal Audit of Athletics Report

Enclosed is Internal Audit of Athletics report that has been issued in a one-page format. Please call me at extension 6629 if you have any questions or need further information.

Thanks for the cooperation and assistance of your personnel during the audit.

**COLLIN COUNTY COMMUNITY COLLEGE DISTRICT
INTERNAL AUDIT REPORT
APRIL 3, 2000**

Title: Internal Audit of Athletics		Responsible Party: Rex Parcells	
Objective: Determine compliance with NJCAA regulations and CCCCD's policies and procedures. Also evaluate the effectiveness of internal controls.			
Scope: Records were examined for Fall 99.			
Findings: <ul style="list-style-type: none">• One basketball player was not included in the district's insurance policy.• Reconciliation of basketball ticket revenue to prenumbered ticket counts has not always been completed due to inconsistencies in dispersing tickets. Those selling tickets at the games are often students obtained at last minute and are unfamiliar with procedures. It appears tickets were given to students admitted free, thereby, making it impossible to reconcile the money from sales to the ticket count. It is suggested a short memo of instruction be given to the ticket sellers at the same time they receive the tickets to sell and the moneybox. Overall difference between the ticket count and money received was \$93 for 11 games.			
Response from Athletic Director: <ul style="list-style-type: none">• The basketball player joined the team late. We will request the list from the Business Office in the future to crosscheck each sport. The Assistant Athletic Director will be responsible for this action.• The procedures for charging for games will be put in the moneybox so ticket sellers will have the procedures in writing.			
Overall Risk Exposure: <input type="checkbox"/> Low <input checked="" type="checkbox"/> Moderate <input type="checkbox"/> High		Audit Conclusion: <input type="checkbox"/> Exemplary <input checked="" type="checkbox"/> Satisfactory <input type="checkbox"/> Needs Improvement <input type="checkbox"/> Unsatisfactory	


Carolyn Burgett