

# VCGCD - Adm - FM - Internal Control Review Report - ICRR-20260430-01 - April 2026

## Accounts and Statements (Registry of Financial Accounts: VCGCD - Registry of Financial Accounts)

1. Account ID: 3566: AS-20260430-03 - Act# 3566 - RECONCILED
2. Account ID: 7120: AS-20260430-01 - Act# 7120 - RECONCILED
3. Account ID: 5242: AS-20260430-02 - Act# 5242 - RECONCILED
4. Account ID: 2625: AS-20260404-01 - CD# 2625 - RECONCILED
5. Account ID: 2629: AS-20260404-02 - CD# 2629 - RECONCILED
6. Account ID: 2680: AS-20260420-01 - CD# 2680 - RECONCILED
7. Account ID: 2801: AS-20260408-01 - CD# 2801 - RECONCILED
8. Account ID: 2802: AS-20260408-02 - CD# 2802 - RECONCILED
9. Account ID: 0518: AS-20260327-01 - CD# 0518 - UNRECONCILED
10. Account ID: 0519: AS-20260327-02 - CD# 0519 - UNRECONCILED
11. Account ID: 0520: AS-20260327-03 - CD# 0520 - UNRECONCILED
12. Account ID: 0521: AS-20260327-04 - CD# 0521 - UNRECONCILED
13. Account ID: 3881: AS-20260430-04 - Act# 3881 - RECONCILED
14. Account ID: 0001: AS-20260430-05 - TexPool 449/8107900001 - RECONCILED

## Associated Collateral Record Notes:

1. CR-20260430-01 - Prosperity Bank - April 2026

## List of VOIDED Check Notes:

- 1.

## List of CANCELLED Transaction Notes:

- 1.

## List of DISPUTED and UNPAID Accounts Payable (ACCTPs)Notes:

- 1.

## List of DISPUTED and UNPAID Accounts Receivable (ACCTRs)Notes:

- 1.

## Internal Control Review

**Question #1: Do all account statements reconcile with the associated Internal Financial Report? Yes**

Associated Internal Financial Report: VCGCD - Adm - FM - Internal Financial Report - IFR-20260430-01 - FY2026-M07 - April 2026

Comments:

**Question#2: Are dual signatures present on all checks? Yes**

Comments:

**Question#3: Are all expenditures associated with employees, including credit card expenditures, or contractors appropriate and properly authorized? Yes**

Comments:

**Question#3a: Do all expenditures associated with the payment of employee withholding and district contributions for health benefits (TML) comport with withholdings and contribution made for health benefits with the associated payroll payment transactions? Yes**

Anticipated Number of Covered Employees for Reporting Period:	5
Anticipated Total Monthly Premium for Reporting Period:	\$ 3,503.00
Total of Employee Withholdings for Health Benefits:	\$ 503.00
<u>Total of District Contributions for Health Benefits:</u>	<u>\$ 3,000.00</u>
<b>Total of Withholdings and Contributions:</b>	<b>\$ 3,503.00</b>
Number of Covered Employees on Invoice:	5
<b>Health Benefit (TML) Payment Amount:</b>	<b>\$ 3,503.00</b>

**Question#3b: Do all expenditures associated with the payment of employee withholding and district contributions for pension benefits (TCDRS) comport with withholdings and contribution made for pension benefits with the associated payroll payment transactions?**  
**Yes**

Total of Employee Withholdings for Pension Benefits:	\$2,573.23
<u>Total of District Contributions for Pension Benefits:</u>	<u>\$5,146.47</u>
Total of District Contributions for Group Term Life Premiums	\$36.77
<b>Total of Withholdings and Contributions:</b>	<b>\$7,756.47</b>
Pension Benefit (TCDRS) Payment Amount:	\$7,756.47

**Question#3c: Do all expenditures associated with the payment of employee withholding and district contributions for taxes (IRS) comport with withholdings and contribution made for taxes with the associated payroll payment transactions? Yes**

Total of Employee Withholdings for Taxes:	\$6,612.71
<u>Total of District Contributions for Taxes:</u>	<u>\$2,773.71</u>
<b>Total of Withholdings and Contributions:</b>	<b>\$9,386.42</b>
Taxes (IRS) Payment Amount:	\$9,386.42

**Question#3d: Do all expenditures associated with the payment of employee withholding and district contributions for unemployment (TWC) comport with withholdings and contribution made for unemployment with the associated payroll payment transactions?**  
**Yes**

Total of Employee Withholdings for Unemployment:	\$0.00
<u>Total of District Contributions for Unemployment:</u>	<u>\$0.00</u>
<b>Total of Withholdings and Contributions:</b>	<b>\$0.00</b>
Taxes (TWC) Payment Amount:	\$0.00

**Question#4: Are all electronic transactions (drafts and transfers) appropriate and properly documented? Yes**

Comments:

**Question#5: Are all voided checks properly marked and recorded? Yes**

Comments:

**Question#6: Does the market value of the pledged collateral and FDIC insurance exceed the total of investments per banking institution? Yes**

Comments:

**Question#7: Do the external financial records comport with internal financial records of the District? Yes**

Comments:

**Certification:**

I certify that I have reviewed the documentation referenced above and the answers provided to the questions are true and accurate.

*Caitlynn Davenport*

Signature of District Official

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Date

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Name of District Official

**PDF of Executed Report:**

RECORD\_TASK: ICRR-20260430-01- Review and approve report by Alternate Administrative Coordinator. ()

Note Template Link: