

## 6. Teachers training

Through - out the process we had no difficulties in getting information on how the money was spent since there was proper documentation even though there were some concerns that needs attention as indicated in the detailed report of the findings. We recommend you and members of staff for corporation and openness , this was a clear indication that you eager to learn from your mistakes and improve.

In view of the same as the auditing firm, we would like to state that your organization just needs to work on the following things:

1. To avoid rubbing on the receipts as it will bring a lot of queries as to why there are some rubbings.
2. The payment vouchers to be approved should have some supporting documents especially when it comes to the withdrawing of large amount from the bank. There is need to have consistency in the manner you file in the pay sheets for the teachers they need to be located easily, if anything please create a separate folder for the teachers allowance.
3. Your financial Policy clearly indicates that any amount going up to K1, 000 shall be paid through the bank and not through petty cash. Now for the Teachers training you had to pay cash after withdrawing a huge some money, did you clearly followed the laid down procedures in the financial policy manual? On the supporting document who was suppose to request for the teachers training the sum of K5,200.00 in 3 term amounting to K16,800.00 for the year 2014 ?this again goes to the official receipt , please ensure that you get the proper receipt from the Institution where teachers were being trained since the money was paid. Why not paying direct to the Institution instead of withdrawing money?

However it is good that you know what you are supposed to do as far as documentation is concerned.

Wishing the best in all your work

Yours faith fully



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