

**Losses of Public Money  
Boards Of Education Loss Report  
Losses Reported by Boards of Education for the Period September 1, 2013 - August 31, 2014**

Date of Occurrence	Board of Education	Description	Amount	Action Taken
March to August 2014	Saskatoon School Division No. 13	Employees at a school noticed that the petty cash box contained insufficient funds. An internal audit was requested on August 11, 2014. When the internal audit was conducted on August 14, 2014, there was a shortfall in the petty cash box of \$704. In addition, receipts were on hand supporting an additional \$174 in reimbursements to staff members. These staff members never received their cash. The staff members (who required reimbursement) had signed the petty cash reimbursement form but the employee in charge of the petty cash did not provide the required cash to the staff members. Another \$173.00 was missing from the bussing and athletic cash boxes.	\$ 1,051	<p>The employee who committed the theft was terminated.</p> <p>An internal audit letter was sent to the principal at the school with suggestions that would prevent future fraud incidents. The Petty Cash Administrative Procedure was amended to include steps that would prevent similar incidents in other schools.</p>
January 2012 - May 2014	South East Cornerstone School Division No. 209	Inappropriate use of public assets by an employee making long distance calls that were unrelated to work purposes	\$ 9,844	<p>The employee was terminated. A mutual agreement was reached with the employee to pay back \$6,000 of the loss. That amount has now been recovered.</p> <p>The school division has made a change to accounts payable procedures to ensure monthly phone bills are reviewed for international costs.</p>