

**Detroit Public Schools**  
**Office of the Auditor General**



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**FINANCIAL RELATED AUDIT**  
**OF**  
**TURNING POINT ACADEMY**  
**School Year 2008-09**

**REPORT NO: 09-181**

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**REPORT DATE: June, 2009**

**DETROIT PUBLIC SCHOOLS  
TURNING POINT ACADEMY  
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**BACKGROUND**

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For School Year 2008 – 2009, approximately 61 students were enrolled at Turning Point Academy, which serves Special Education grade levels Kindergarten through Eighth Grade. Ms. Janet Brooks was the Principal during this time period and has been serving in that capacity since 2008. Prior to this assignment, she was the Principal at Barbour Magnet Middle School.

Primary sources of funds are from District sources (i.e., lunchroom).

Turning Point Academy does not maintain a commercial checking account.

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**AUDIT OBJECTIVES**

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The objectives of the audit were to ensure that:

- 1) The cash management system is effective in controlling the receipt, processing, deposit, disbursement and accounting of funds to limit any risk of theft, misuse and/or misappropriation, and
- 2) General School funds (*for example, student fees, fundraising activities, grants, etc.*) and District funds (*for example, lunchroom receipts, fines, athletic/league game receipts, summer school tuition, etc.*) are properly accounted for, safeguarded and used as intended.

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**SCOPE & METHODOLOGY**

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The scope of the audit was to review the cash management activities from July 1, 2008 through March 31, 2009 for school year 2008-2009.

- 1) Interviewed key school officials to obtain an understanding of their cash management process.
- 2) Prepared a process narrative documenting the controls in place for each source of revenue.

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**AUDIT RESULTS IN BRIEF**

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Turning Point Academy did not utilize a commercial checking account or generate revenue therefore a cash management audit was not performed and no control weaknesses were noted.

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Our audit was performed in accordance with U.S. General Accounting Office Government Auditing Standards and Standards of the Institute of Internal Auditors.

This report is intended solely for management and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report which is a matter of public record.



Odell W. Bailey, CIA  
Auditor General