



February 13, 2020

**MEMORANDUM**

To: Elizabeth Saunders  
Instructional Director for Public Charter Schools

Sherilyn Reid-Williams, Principal  
Imagine Foundations at Leeland Public Charter

From: Michele Winston, CPA,  
Director Internal Audit

Re: Financial Audit for September 1, 2017 to October 31, 2019

An audit of the financial records of Imagine Foundations at Leeland Public Charter Schools was completed for the period September 1, 2017 to October 31, 2019. The audit indicates that the school's internal controls require improvement to be in full compliance with the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education policies and procedures. The exceptions noted in the audit are documented in the attached audit report.

As principal of the school, you will be responsible for preparing an action plan by **March 13, 2020** indicating steps that will be taken to ensure compliance with the APM. Please note that you are required to provide your action plan using the attached Microsoft word template and any other correspondence to the Internal Audit Office, email address [internal.audit@pgcps.org](mailto:internal.audit@pgcps.org). A the Microsoft word version and a signed PDF copy of your action plan should also be forwarded to Danyelle Washington, Business Analyst, email address: [dany.washington@pgcps.org](mailto:dany.washington@pgcps.org); Deborah Smalls, Business Operations Technician, email address: [deborah.smalls@pgcps.org](mailto:deborah.smalls@pgcps.org); and Joeday Newsom, Esq., Ethics Compliance Officer, email address: [joeday.newsom@pgcps.org](mailto:joeday.newsom@pgcps.org).

Enclosure:

cc: Alvin Thornton, Ph. D, Chairman, Board of Education  
Monica Goldson, Ed. D, Chief Executive Officer  
Members, Board of Education  
Christian Rhodes, Chief of Staff  
Michael Herbstman, Chief Financial Officer  
James Dougherty, Director, Financial Services  
Helen Coley, Ed. D, Chief, School Support and Leadership  
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Suzann King, Esq., Executive Director, Board of Education  
Dan Reagan, Internal Auditor II

**Internal Audit Report**

**Imagine Foundations at Leeland Public Charter  
Student Activity Funds**

**For the Period Ended October 31, 2019**

Imagine Foundations at Leeland Public Charter  
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Internal Auditor's Report

We have examined the Student Activity Funds (SAF) of Imagine Foundations at Leeland Public Charter School for the period September 1, 2017 to October 31, 2019. Imagine Foundations at Leeland Public Charter School's principal is responsible for the administration of SAF. Our responsibility is to express an opinion based on our examination.

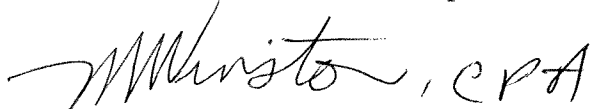
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Governmental Accountability Office and, accordingly, included examining, on a test basis, evidence supporting SAF, and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination disclosed the following findings:

- *Administration of Monthly Financial Reporting;*
- *Mismanagement of Funds Received;*
- *Mismanagement of Disbursements;*
- *Year-End Monetary Transmittal Form Procedures Not Followed;*
- *Voided Checks Not Properly Administered;*
- *Fundraiser Forms Not Completed; and*
- *Failure to Maintain a Current Vending Contract.*

Individually or in the aggregate, these findings resulted in a material deviation from Board of Education (BOE) Policies and Procedures and the requirements of the Accounting Procedures Manual for School Activity Funds (APM).

In our opinion, except for the deviations from the criteria described in the preceding paragraph, the SAF referred to above, was administered in compliance with BOE policies and procedures and the APM, in all material respects, for the period ended October 31, 2019.



Michele Winston, CPA, Director  
Internal Audit

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**SUMMARY**

The Internal Audit Department completed an audit of the student activity funds (SAF) for Imagine Foundations at Leeland Public Charter School for the period September 1, 2017 to October 31, 2019.

The audit indicates that the school's internal controls require significant improvements to be in full compliance with the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education (BOE) policies and procedures.

Detailed findings from the current audit are cited on the following pages with accompanying recommendations for corrective action.

**OBJECTIVES**

The objectives of the audit were to determine the effectiveness of the system of internal controls and whether the school complies with the policies and procedures of the APM and the BOE. It is important to recognize that, while the audit focused on deficiencies, it was intended to be constructive. The audit was not designed and conducted to evaluate the effectiveness of the educational programs in the school. Therefore, the absence of comments related to the educational programs should not be construed to imply that these programs are either adequate or deficient.

**SCOPE**

The audit was based on our review of bank statements, financial reports, selected cancelled checks, and all voided checks and Monetary Transmittal Form (MTF) envelopes submitted by staff, for the period September 1, 2017 to October 31, 2019. In addition, selected receipts, disbursements and supporting documentation were reviewed for the said period.

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**FINDINGS AND RECOMMENDATIONS**

The audit resulted in the following findings and recommendations:

**2020.01 Administration of Monthly Financial Reporting**

Monthly financial reporting packages, including 6 bank reconciliations, reviewed were not completed by the financial recordkeeping staff or approved by the principal timely. Reconciliations for July, August, September, and October 2019 were not completed until December 2019 after Accounting and Financial Reporting noted that the reports were not submitted by the November 15, 2019 triannual reporting deadline. (*A similar condition was also noted in the previous audit as of August 31, 2017*).

Further, the October 31, 2019 Insolvency Report was not properly signed by the principal.

The APM, Section 5.0, *Monthly Reconciliation and Financial Reporting*, states that the purpose of the bank reconciliations is to ensure that differences between the bank and SFO balances are due to timing, rather than error. Further, it states that the principal should receive and approve the package of reports, to include the bank reconciliation and the Insolvency Report, by the 15<sup>th</sup> of each month.

The APM, Section 5.2, *Financial Reporting Requirements*, states that three times each year, principals must send to the Accounting and Financial Reporting Office, signed financial reports output from SFO, as well as calculated reports derived therefrom, and original bank statements. These reports are due in mid-November, mid-March, and mid-July.

The current financial recordkeeping staff and current principal have not read the APM and were unaware of the requirements regarding monthly reporting. Accounting and Financial Reporting provided training and assistance on reconciliations to the current financial recordkeeping staff in June 2019, but due to other responsibilities in the front office, the current financial recordkeeping staff was not able to adequately learn how to perform reconciliations. Assistance was requested from Accounting and Financial Reporting to complete the four delinquent bank reconciliations in December 2019.

Although she attended the Principal's Financial Training in August 2019, the principal stated that she was overwhelmed with several new responsibilities, to include responsibilities from both PGCPs and the charter organization, and did not provide adequate oversight to the School Activities Funds. She was unaware that reconciliations needed to be completed monthly, and was unaware until December that her school was delinquent on the trimester report.

Untimely and unapproved bank reconciliations constitute non-compliance with BOE policies and procedures and have increased financial risk to the school. The bank reconciliation process is the most effective internal control to ensure that funds are properly deposited and recorded.

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For example, the current financial recordkeeping staff duplicated deposit recordings in SFO in July 2019 (See Finding 2020.02). The issue was not remedied until December 2019, because reconciliations were not completed to reveal the invalid deposits in transit.

The Insolvency Report is crucial to determine the solvency of the school. Failure by the principal to review and approve the Insolvency Report increases the risk of insolvency not being timely detected.

**Recommendation:** The principal and financial recordkeeping staff should immediately familiarize themselves with the requirements for monthly reporting as outlined in the APM. They should collaboratively develop and document internal controls to ensure that procedures are properly followed. The financial recordkeeping staff should ensure that financial reports including bank reconciliations are completed and provided to the principal timely. The principal should provide oversight of the process, and use the monthly reporting process as a key tool to stay apprised of the status of the SAF.

**2020.02 Mismanagement of Funds Received**

The following exceptions pertaining to the management of funds collected were identified:

- A. ***Delinquent Deposits:*** There were **10** instances where deposits were not made timely following initial collection of funds. Deposits were made up to **21** days after initial collection by the staff member. An inspection of the drop-safe on December 12, 2019 showed that \$3,140.56 collected in October 2019 remained in the drop safe without corresponding MTFs. (*This condition was also noted in the previous audit as of August 31, 2017*).
- B. ***Accounting Errors:*** There were **3** instances where the receiptee (staff member collecting the funds) was not correctly identified in SFO. “Mid-Atlantic Fundraiser” was listed as the receiptee. Collections were posted to incorrect accounts in **2** instances. A field trip refund of \$8,610.60 was incorrectly posted to an unrestricted “Science” account, and \$206.00 in basketball ticket receipts were posted erroneously to a donation account.
- C. ***Failure to Separate Duties:*** The current financial recordkeeping staff collected funds as the receiptee, and also signed the MTF as the bookkeeper in September 2019.
- D. ***Duplicate Deposit Recordings:*** There were **2** instances where MTFs recorded and deposited in June 2019 were mistakenly recorded in SFO again in July 2019.

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- E. ***Missing Deposit Slip:*** A deposit slip could not be found to support MTF # 388533 for \$875.00 in June 2019.

The APM, Section 4.5.2.2, *Cash Receipts, Procedures* includes the following provisions:

- A. The bookkeeper must make deposits of all funds received at least every other day. However, no more than \$250.00 should be kept in the building overnight. The bookkeeper completes a bank deposit slip in duplicate. The validated copy is filed at the school with the MTF that supports the deposit.
- B. Staff members collecting money are required to complete a MTF and submit it to the bookkeeper with the money collected. Funds should never be dropped into the safe without a MTF. The MTF must be entirely completed with the following information. 1) who collected funds; 2) when it was collected; 3) from whom it was collected; 4) the amount and form of the collection; and 5) the reason for collecting. If additional space is needed a Student Remittance Report, Excel spreadsheet, class list, receipts, or ticket/report stubs, can be used as an attachment.

The APM, Section 3.2.2, *Bookkeepers/Financial Secretaries* states that the bookkeeper or financial secretary is responsible for accurately recording and reporting the school's financial transactions.

The APM, Section 3.2.3, *Faculty/Program Managers* states that teachers and other staff should be the primary recipients of funds, not the bookkeeper.

Following the previous internal audit in 2017, records indicate that controls over cash collections improved under the previous principal and financial recordkeeping staff. A majority of the findings listed above have occurred since the current principal and current financial recordkeeping staff assumed their positions during FY 2019. *Refer to the appendix.* The current financial recordkeeping staff and current principal have not read the APM and were therefore unaware of specific requirements such as the parameters for deposit timeliness, recordkeeping, MTF distribution, and accounting.

Inadequate internal controls over cash collections constitute non-compliance with Board policies and procedures and improper safeguarding of funds. Specifically, the practice of funds being stored in the drop-safe for long periods of time without an MTF increases the chance of lost or stolen funds.

The lack of internal controls over deposit slips, MTFs, and specific accounting for deposits also increases the risk that funds are not available for the intended use.



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**Recommendation:** The following should be performed to improve management of funds received:

- A. The principal and financial recordkeeping staff should immediately familiarize themselves with the specific requirements for cash collections in the APM.
- B. The principal and financial recordkeeping staff should develop and document specific internal controls to mirror APM requirements. The internal controls should include responsibilities for staff members, the financial recordkeeping staff, and the Principal. They should specifically address requirements for the administration of MTFs and deposit slips, in addition to a timeline for the deposit and accurate recording of funds.
- C. Staff should be trained immediately following the development of the internal controls.
- D. Journal entries should be posted to correct the deposits that were posted to incorrect accounts. The current financial recordkeeping staff should consult with the SFO Hotline or Accounting and Financial Reporting for assistance, if necessary.
- E. The current financial recordkeeping staff should void the duplicate deposits recorded in July 2019.
- F. The principal should provide oversight during review of subsequent bank reconciliations to ensure there are no deposits in transit listed.

**2020.03 Mismanagement of Disbursements**

The following exceptions pertaining to the management of disbursements were identified:

- A. ***Inadequate Pre-Approval:*** There were **11** instances where the principal did not provide written approval of expenditures prior to the commitment of funds. *(This condition was also noted in the previous audit as of August 31, 2017)*
- B. ***Inadequate Supporting Documentation:*** There were **2** instances where copies of MTFs were not used to support refund payments.
- C. ***Delinquent Payments:*** There were **3** instances where payments were made to vendors after the due dates on the invoices. *(This condition was also noted in the previous audit as of August 31, 2017).*

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- D. ***Missing Cancelled Check Images:*** Images of 4 cancelled checks could not be located for review. *(This condition was also noted in the previous audit as of August 31, 2017).*

The APM, Section 4.5.3, *Cash Disbursements*, includes the following provisions:

- A. Prior to ordering or purchasing goods or services, a School Funds Expenditure Form (SFEF) must be completed and signed by the principal.
- B. All checks must have itemized documentation attached to the SFEF that supports the amount of the check. Examples of supporting documents are cash register receipts, invoices, bills of sales, etc. Examples of documents that are not itemized invoices or receipts include credit card receipts, statements, order confirmations, price quotes and packing slips.
- C. Principals should review invoices and statements for past due amounts and ensure payments are made within 30 days of the invoice date, or by the due date on the invoice.
- D. The bookkeeper must safeguard cancelled check images in a separate cancelled check file for the entire school year.

The following have resulted in mismanagement of disbursements:

- A. Effective controls to ensure that SFEFs are completed with signatory approval from the principal prior to the commitment of funds have not been established at the school. In most instances, the SFEF were not completed until after the invoices have been received and payments are due.
- B. The lack of a pre-approval process through the SFEF makes it harder for the financial recordkeeping staff to anticipate upcoming invoices and has led to late payments to vendors.
- C. The current financial recordkeeping staff was unaware that MTFs could be used to support refunds to students.
- D. The school receives cancelled check images on additional pages of the monthly bank statement. There were 3 instances where the entire bank statements were not maintained to provide record of all cancelled check images.

Inadequate management of disbursements constitutes noncompliance with BOE policies and procedures and increases financial risk to the school and staff. Specifically, the lack of pre-approval process can lead to insolvent accounts and inappropriate expenditures. An effective pre-approval process would prevent any expenditures from accounts with insufficient balances.

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Further, inadequate support for checks can lead to incorrect payments. Delinquent payments can lead to unnecessary late charges or eroding relationships with vendors that could impact students' experiences. The lack of cancelled check images compromises the audit trail of payments made.

**Recommendation:** The principal and financial recordkeeping staff should immediately familiarize themselves with the specific requirements for expenditures in the APM. The principal should develop and document specific internal controls to mirror those requirements. The internal controls should include responsibilities for staff members, the financial recordkeeping staff, and the principal. Requirements for pre-approvals, supporting documentation, and ensuring prompt payments of invoices should be specifically addressed. Staff members should be trained immediately following the development of the new procedures.

**2020.04 Year-End Monetary Transmittal Form Procedures Not Followed**

The following exceptions pertaining to the management of year-end MTF procedures were identified:

- A. ***Unsealed Envelopes:*** 2018-2019 staff copies of MTFs were not maintained in sealed envelopes.
- B. ***Missing Monetary Transmittal Form Remittances:*** There were **8** MTF remittance copies from 2018-2019, accounting for **\$12,613.89** that could not be located for review. There was **1** MTF copy from 2017-2018, totaling **\$440.00** that could not be located.
- C. ***Monetary Transmittal Form Remittances Not Returned:*** There were **3** instances between June and September 2019 where the yellow and pink MTF remittance copies remained attached to the white MTF remittance (front office copy) in the school files.

The APM, Section 4.5.2.2, *Cash Receipts: General Policies*, requires the pink MTF remittance copies to be retained by the preparer. The white and yellow MTF remittance copies are submitted to the bookkeeper with remitted funds. After approving MTFs, the bookkeeper returns yellow MTF remittance copies to the originator. Prior to departing the school at year-end, faculty and program managers seal envelopes containing yellow and pink remittance copies of MTFs (with their signature over the seal) and submit them to the designated administrator. The bookkeeper will print the SFO "Receiptee History" Report and submit it to the designated administrator. This alerts the administrator which MTF envelope packages to expect.

Outside of the one missing MTF remittance, internal controls over MTF submission appeared effective through the 2017-2018 school year. However, the current financial recordkeeping staff and current principal have not read the APM and are not aware of the specific requirements for year-end collections of MTF envelopes. The current financial recordkeeping staff stated that she removed MTF remittances from staff members' envelopes to determine whether all MTFs

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were submitted. She stated that teachers with missing MTFs stated that they either lost the copies or were not aware that they had to maintain them throughout the year. She also explained that she was not aware that both yellow and pink MTF remittances were required to remain with staff members when after initial submission.

The ineffective year-end MTF process constitutes non-compliance with BOE policies and procedures and increases financial risk to the school. The audit trail for ensuring that SAF collected were subsequently remitted and deposited was compromised.

**Recommendation:** The following should be performed to improve management of funds:

- A. The current principal and current financial recordkeeping staff should immediately familiarize themselves with the specific requirements for MTF submission as outlined in the APM. The principal should develop and document specific internal controls to mirror those requirements.
- B. Staff members should maintain the pink copy of the MTF prior to remittance of funds to the front office. The current financial recordkeeping staff should ensure yellow copies are returned to the staff member after funds have been counted. Staff members should be trained to ensure that they maintain MTF remittances throughout the school year.
- C. A specific administrator, other than the bookkeeper, should be assigned to collect and store sealed MTF envelopes at the end of each school year.

**2020.05 Voided Checks Not Properly Administered**

There were 5 instances where voided checks were not properly defaced by removal of the signature line. There were 2 other instances where voided checks could not be located. Also, there were 2 voided checks found with financial records that had not been entered into SFO.

The following guidelines for administration of voided checks are outlined in the APM:

- A. Section 4.5.3, *Cash Disbursements*, states that voided checks must be defaced and filed in check number order with cancelled check images.
- B. Exhibit B, *Staff Responsibility for School Activity Funds*, states that bookkeepers must record all financial transactions in SFO.

The current financial recordkeeping staff was not aware of the specific requirements regarding voided checks since the APM was not read. The failure to properly deface, file, and record voided checks represents noncompliance with BOE policies and procedures and increases the risk of check fraud for the school.

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**Recommendation:** The financial recordkeeping staff should begin to deface all voided checks, promptly record the voided checks in SFO, and ensure that they are filed in numerical order in the check file.

**2020.06 Fundraiser Forms Not Completed**

Fundraiser Completion Reports and annual reports summarizing fundraising activities have not been prepared for the 4 fundraisers conducted during the audit period. *(This condition was also noted in the previous audit as of August 31, 2017).*

The APM, Section 7.2.2, *Fundraising Procedures*, states that club fundraisers must be formally approved by the principal using a Fundraiser Authorization Form. At the conclusion of all fundraisers, a Fundraiser Completion Report must be prepared by the sponsor. Additionally, the principal should prepare an annual report summarizing all fundraising activities concluded during the year. The data in this annual report should be available for review by parents, other interested members of the community, and include the net amount retained as profit from each fundraising activity.

A process to ensure that fundraiser forms are completed has not been established at the school. The current principal and current financial recordkeeping staff were unaware of the requirements for fundraiser forms.

Failure to complete fundraiser forms constitutes noncompliance with BOE policies and procedures and increases financial risk to the school. It decreases transparency of fundraising activities and the associated profits to interested parents and community members. Further, Fundraiser Completion Reports bolster the budgeting process which can ensure optimal performance of each fundraiser.

**Recommendation:** The current principal and current financial recordkeeping staff should immediately familiarize themselves with the requirements for fundraisers in the APM. They should collectively develop a process to ensure that a Fundraiser Completion Report is promptly completed at the conclusion of each club fundraiser. The Fundraiser Completion Reports should be used each year by the principal or designee to prepare the annual Fundraising Summary Report.

**2020.07 Failure to Maintain a Current Vending Machine Contract**

There are 2 vending machines (1 soda and 1 snacks) in operation at the school. Currently there is no active vending machine contract between the vending company and the school that outlines the terms for the vending machines operation.

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The APM, Section 9.8, *Vending Machine Sales*, states that all schools with vending machines must have a signed contract stipulating commissions due to the school and frequency these commissions are remitted. The contract term cannot exceed one year.

The current principal and current financial recordkeeping staff were unaware of the requirement to have an annual, signed vending contract.

Failure to maintain an active contract for vending machine operations constitutes non-compliance with BOE policies and procedures. Further, the lack of active contract prevents the school from having any recourse if there are issues with service or commissions.

**Recommendation:** The principal or financial recordkeeping staff should contact the vendor and obtain a signed contract for the vending machine operations. The contract should stipulate the frequency and percentage of commissions. Alternately, the principal should contact Purchasing and Supply Services to identify a vendor who will comply with the requirement to provide a contract for services.

### **STATUS OF PRIOR AUDIT FINDINGS**

The previous audit report for **Imagine Foundations at Leeland Public Charter** was issued for the period ended **August 31, 2017**. The current principal's tenure began in August 2019. The current financial recordkeeping staff tenure began in May 2019. Neither was provided a copy of the most recent audit report by the former principal. The following findings were noted as a result of the last audit and the current status is indicated below.

- **Mismanagement of Funds Received** – Condition still exists. See **Finding 2020.02** regarding *Mismanagement of Funds Received*.
- **Mismanagement of Disbursements-** Condition still exists. See **Finding 2020.03** regarding *Mismanagement of Disbursements*.
- **Financial Reports Not Approved by Principal** – Condition still exists. See **Finding 2020.01** regarding *Administration of Monthly Financial Reporting*.
- **Stale Dated Checks** – Controls appear to be working.
- **Fundraiser Forms Not Completed** – Condition still exists. See **Finding 2020.06** regarding *Fundraiser Forms Not Completed*.

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**ACKNOWLEDGEMENT**

We would like to thank the principal and staff of Imagine Foundations at Leeland Public Charter for their cooperation and assistance extended during the audit.



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 Audit Report Appendix - Findings Timeline  
 31-Oct-19

AUDIT FINDINGS	Sherilyn Reid-Williams, Current Principal	Lance Pace, Previous Principal	Tamika Veney, Current Financial Recordkeeping Staff	DaMarion Lewis, Dwayne Sippio, Previous Financial Recordkeeping Staff	Comments
2020.01 Mismanagement of Monthly Reporting	X		X		
2020.02 Mismanagement of Funds Received					
<i>A. Delinquent Deposits</i>	X	X	X	X	
<i>B. Accounting Errors</i>			X	X	
<i>C. Failure to Separate Duties</i>	X		X		
<i>D. Duplicate Deposit Recordings</i>			X		Instances in July 2019. Previous Principal left in June 2019, New Principal hired in August 2019.
<i>E. Missing MTF</i>		X	X		
<i>F. Missing Deposit Slip</i>		X	X		
2020.03 Mismanagement of Disbursements					
<i>A. Lack of Proper Pre-Approval</i>	X	X	X	X	
<i>B. Lack of Proper Support</i>		X		X	
<i>C. Late Payments</i>	X	X	X	X	
<i>D. Missing Cancelled Check Images</i>	X	X	X	X	
2020.04 Year-End Monetary Transmittal Form Procedures Not Followed					
<i>A. Lack of Sealed Envelopes</i>		X	X		
<i>B. Missing Copies</i>		X	X		
<i>C. MTF Copies Not Returned</i>	X	X	X		
2020.05 Voided Checks Not Properly Administered		X	X		
2020.06 Fundraiser Forms Not Completed	X	X	X	X	
2020.07 Failure to Maintain a Current Vending Contract	X		X		
<b>Total</b>	<b>8</b>	<b>12</b>	<b>15</b>	<b>7</b>	