



March 3, 2021

MEMORANDUM

To: Maria Smith, Ed. D.
Instructional Director, Cluster 10

Pamela Smith, Principal
Duval High School

From: Michele Winston, CPA 
Director Internal Audit

Re: Financial Audit for May 1, 2017 to December 31, 2020

An audit was completed on the financial records of **Duval High School** for the period May 1, 2017 to December 31, 2020. 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 April 6, 2021 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. A copy of your action plan should also be forwarded to Danyelle Washington, Business Analyst, email address: dany.washington@pgcps.org; Deborah Smalls, Business Operations Technician, email address: deborah.smalls@pgcps.org; and Joeday Newsom, Esq., Ethics Compliance Officer, email address: joeday.newsom@pgcps.org and Katrina Greene, School Activity Fund Support Specialist, email address: katrina.greene@pgcps.org.

Enclosure

cc: Juanita Miller, Ed. D., Board Chair
Monica Goldson, Ed. D., Chief Executive Officer
Members, Board of Education
Michael Herbstman, Chief Financial Officer
James Dougherty, Director, Financial Services
Katrina Greene, Student Activity Fund Support Specialist
Helen Coley, Ed. D., Chief, School Support and Leadership
Carletta Marrow, Ed. D., Associate Superintendent, High Schools
Joeday Newsom, Esq., Ethics Compliance Officer
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Suzann King, Esq., Executive Director, Board of Education
Janice Walters-Semple, CPA, Supervisor, Internal Audit
Dan Reagan, Internal Auditor II

Internal Audit Report

**Duval High School
School Activity Funds**

For the Period Ended December 31, 2020

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Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Duval High School for the period May 1, 2017 to December 31, 2020. Duval High 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 Generally Accepted Government Auditing Standards 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:

- *Mismanagement of Disbursements;*
- *Delinquent Deposits;*
- *Delinquent Monthly Financial Reporting;*
- *Year-End Monetary Transmittal Form Envelope Submission Procedures Not Followed;*
- *Excessive Spending in Restricted Accounts;*
- *Budgets Not Developed; and*
- *Voided Checks Not Properly Administered.*

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 December 31, 2020.



Michele Winston, CPA, Director
Internal Audit

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SUMMARY

The Internal Audit Department completed an audit of the school activity funds (SAF) for Duval High School for the period May 1, 2017 to December 31, 2020.

The audit and investigation indicate that the school's internal controls have improved but require some further improvements to be in full compliance with the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education policies and procedures.

This audit report includes 7 findings that occurred under the leadership of the current and former principals. A listing of the findings and the personnel responsible are included in the appendix at the end of the audit report. 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 May 1, 2017 to December 31, 2020. In addition, selected receipts, disbursements and supporting documentation were reviewed for the said period. This is an audit of funds related to students' activities at the school and does not include SOR funds or any funds not derived from students' activities for the audit period.

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FINDINGS AND RECOMMENDATIONS

The audit resulted in the following findings and recommendations:

2021.01 Mismanagement of Disbursements

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

- A. ***Lack of Proper Approvals for Expenditures:*** There were **28** instances where the former principal did not provide pre-approval prior to the purchase of goods or services. The principal's pre-approval was not dated to determine whether it was made timely in **4** instances. SFEFs were not properly completed by the financial recordkeeping staff to certify the amount of funds available prior to the former principal's pre-approval in **7** instances. *(This condition also noted in previous audit as of April 30, 2017)*
- B. ***Lack of Support for Reimbursements and Refunds:*** There were **4** instances where supporting documentation was not sufficient to support the check amount. *(This condition also noted in previous audit as of April 30, 2017)*
- C. ***Unapproved Vendors:*** There were **7** instances where reimbursements were made to a staff who made purchases from non-approved PGCPs vendors.
- D. ***Late Payments:*** There were **9** instances where payments to vendors were made between 2 and 57 days delinquent. *(This condition also noted in previous audit as of April 30, 2017)*
- E. ***Misclassified Transactions:*** There were **4** instances where payments were not posted to the correct sub-account in SchoolFundsOnline (SFO).
- F. ***Non-Compliance with Advance Requirements:*** There were **4** instances where excess funds from a staff advance were not returned timely. Additionally, there were **3** instances where the staff member did not sign a required advance agreement.

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

- A. Prior to ordering or purchasing goods or services, a SFEF must be completed and signed by the principal. The SFEF has a section for the financial recordkeeping staff to indicate the amount of funds available and to verify that the vendor is approved.
- B. Each check must have itemized documentation attached to the SFEF that supports the amount of the check. Examples of supporting documents are original cash register receipts, invoices, bills of sale, etc. Examples of documents that are not itemized

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- invoices or receipts includes credit card receipts, statements, order confirmations, price quotes, and packing slips.
- C. All checks must be written to an approved/active vendor in School Funds Online.
 - D. Invoices should be paid within 30 days of receipt. The principal should review invoices and statements for past due amounts and ensure that payments are made in a timely manner.
 - E. Occasionally, a situation may arise that requires a check to be issued before an expense has occurred. These situations are required to be treated as advances to staff, who must sign a statement acknowledging receipt of the advance. Staff should also return itemized receipts for the amount advanced. If less than the full amount of the check is documented on receipts, the staff member must return the unused funds to the school, complete a MTF, and submit the difference to the bookkeeper. Accounting for these funds should be completed within two business days.
 - F. 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 2017 Internal Audit Report of School Activity Funds included shortcomings in the expenditure process. However, the former recordkeeping staff explained that a concerted effort was never made to address the audit findings, due to high turnover among the school administration. Controls improved when the current principal and current financial recordkeeping staff joined the school during the 2018-2019 school year, particularly in the areas of check support and classifying transactions. However, enforcement of the controls remains lacking to ensure full compliance with the APM.

It was noted that many staff members continue to make purchases prior to obtaining pre-approval from the principal. Without the pre-approval process, the financial recordkeeping staff is unable to ensure vendors are approved, and unable to anticipate invoices to ensure timely payment. The current financial recordkeeping staff stated that staff often have to go to multiple vendors to make purchases, and with schools open only two days per week, it is difficult for staff to return funds within two days. However, better advanced planning of the advance could improve compliance.

Inadequate management of disbursements constitutes non-compliance with BOE policies and procedures and increases financial risk to the school and staff. Specifically, the lack of support for expenditures fails to provide validation that school funds were used appropriately. The lack of proper approvals can lead to inappropriate expenditures and insolvent accounts. The use of unapproved vendors increases the fraud risk to PGCPSS. Late payments can result in unnecessary late fees and eroded relationships with vendors. The lack of compliance with advance

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requirements unnecessarily puts school funds at risk of unauthorized expenditures. The lack of proper accounting for funds can result in unreliable financial reports.

Recommendation: The following recommendations should be followed to improve controls over management of disbursements:

- A. The principal and financial recordkeeping staff should jointly develop and document specific procedures for SAF expenditures. Responsibilities for the principal, financial recordkeeping staff, and staff members should be included to ensure that expenditures are properly approved, recorded and supported in accordance with APM requirements. Once developed, the procedures should be provided to the staff members with accompanying training to ensure compliance. The financial recordkeeping staff and the principal should be in consistent communication regarding the enforcement of the new procedures.
- B. The principal should periodically review the check register to ensure that payments are being processed as required.
- C. The financial recordkeeping staff should work with staff to better plan for advances to ensure that funds can be returned within 2 days as required by the APM.

2021.02 Delinquent Deposits

There were **50** instances where deposits were not made timely following initial collection of funds by staff members. Deposits were made up to 86 days after initial collection by staff members.

The APM, Section 4.5.2.2, *Cash Receipts, Procedures* states that all funds collected must be remitted to the bookkeeper on the day of collection, along with a completed MTF. 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 2017 Internal Audit Report of Student Activity Funds included shortcomings in the collection and deposit process. However, the former recordkeeping staff explained that a concerted effort was never made to address the audit findings, due to high turnover among the school administration. Controls improved when the current principal and current financial recordkeeping staff joined the school during the 2018-2019 school year, but staff members are still not diligent about remitting funds daily to the financial recordkeeping staff.

Further, the financial recordkeeping staff and the principal are not working together to ensure that all instances of non-compliance by staff members are addressed.

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Ineffective internal controls over collections constitute non-compliance with BOE policies and procedures. Collections not remitted timely to the financial recordkeeping are at an unnecessary risk of being lost or stolen. *(This condition also noted in previous audit as of April 30, 2017)*

Recommendation: The principal and financial recordkeeping staff should continue to train staff on the requirements for timely remittance of funds. The financial recordkeeping staff should notify the principal of all instances of non-compliance in order for controls to be properly enforced. Staff members must be held accountable for compliance.

2021.03 Delinquent Monthly Bank Reconciliations

Bank reconciliations reviewed during the audit period were not completed or approved timely in **3** instances.

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 monthly bank reconciliation and the Insolvency Report, by the 15th of each month.

Reportedly, the current financial recordkeeping staff was unaware that reports had to be approved by the principal by the 15th of the following month. In addition, the partial telework schedule during the 2020-2021 school year has made it more difficult for the current financial recordkeeping staff and the current principal to coordinate completion of the monthly reporting process as required.

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.

Recommendation: The principal and financial recordkeeping staff should ensure that reconciliations are completed and approved by the deadline each month. A set meeting should be scheduled and honored each month to provide an opportunity to review and approve the monthly financial reports and discuss and resolve other issues.

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2021.04 Year-End Monetary Transmittal Form Envelope Submission Procedures Not Followed

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

- A. ***Missing Monetary Transmittal Form Remittances:*** MTF envelopes for **3** staff members, which should have included **31** MTF remittances, totaling collections of **\$24,805.00**, could not be located for review. Additionally, there were **2** MTF remittances, representing collections of **\$441.77** that were not included in an employee's end of year MTF envelope. There were **2** instances where the yellow MTF remittances could not be located for review. (*This condition also noted in previous audit as of April 30, 2017*)
- B. ***Lack of Signed, Sealed Envelopes:*** There were **33** MTFs that were found outside of any envelope. There were **109** MTFs found in envelopes that were not signed or sealed.
- C. ***Duplicated Monetary Transmittal Forms:*** There were **4** instances where photocopied MTFs, rather than the original MTFs, were found in a staff envelope.

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 remittances are required to be 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 are required to 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 is required to print the SFO "Receiptee History" Report and submit it to the designated administrator. This alerts the administrator which MTF envelope packages to expect.

The current principal, who has been responsible for collecting staff envelopes for the past two school years, was not aware of the specific requirements for MTF envelopes submission. Specifically, she did not know that envelopes needed to be sealed and signed over the seal. The principal stated that she often opened the envelopes herself to ensure that all MTFs were properly included. Further, she explained that many teachers have yet to return to the building since March 2020 to properly submit their 2019-2020 envelopes.

The staff member was unaware that original MTFs, not photocopies, needed to be retained during the year.

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.

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Recommendation: The principal should work with the financial recordkeeping staff to determine which staff members have not yet turned in their 2019-2020 MTF envelopes, and should ensure that they are submitted to the principal promptly.

The principal should review the requirements for the end-of-year MTF envelope submission and ensure that staff members are aware of their responsibilities and comply with the requirements during the year-end close-out process.

2021.05 Excessive Spending in Restricted Accounts

The school's financial report includes 5 restricted fund accounts with deficits that totaled **(\$2,411.88)** as of December 31, 2020. The following is a listing of accounts with deficits:

- 304.5 Class of 2015: (\$319.86)
- 304.7 Class of 2017: (\$720.76)
- 420 Field Trips: (\$6.22)
- 435.00 ID Badges/Security: (\$692.90)
- 480.00 Yearbook (\$672.14)

The APM Section 4.3, *Fund Accounts*, explains that restricted accounts contain all funds that are deposited into the SAF for a specific purpose and cannot be used for any other reason. Expenditures for all restricted accounts are therefore limited to the amount of funds collected for those activities.

The senior class accounts were not properly budgeted in accordance with the APM (*See Finding 2021.06*). As such, funds collected were not sufficient to pay for all planned expenditures. Further, the school has not established an effective expenditure pre-approval process to ensure that funds are available before purchases are made (*See Finding 2021.01*).

Insolvencies in the ID Badges/Security and Yearbook accounts have existed since the previous audit. Expenditures have been correctly suspended and deficit amounts have been decreased.

The ineffective management of restricted fund accounts constitutes non-compliance with BOE policies and procedures and increases financial risk to the school. Students are not receiving the maximum possible benefit of the resources that should have been available to them.

Recommendation: The financial recordkeeping staff should ensure that fund balances are included on all SFEFs when presented to the principal for pre-approval. The Principal should review all requested expenditure balances carefully prior to pre-approval to ensure that collection estimates are sufficient to cover the costs (*See Finding 2021.01*). The principal and recordkeeping staff should collaborate with the Accounting and Financial Reporting Office to determine resolution for the deficient fund accounts.

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2021.06 Budgets Not Developed

The Senior Class Planning and Budget Workbook, and documented residual plans were not used by the school prior to the 2018-2019 school year. Budgets were not required to be submitted by all clubs that conducted financial activity.

APM, Section 7.3, *Class and Club Accounts*, states that a copy of annual budgets for all school clubs should be provided to the school's bookkeeper. In addition, a Senior Class Planning and Budget Workbook must be used to manage the school's senior class account each year. A documented plan should support the disposition of unused funds at the end of each year.

The 2017 Internal Audit Report in School Activity Funds included shortcomings in the collection and deposit process. However, the former recordkeeping staff explained that a concerted effort was never made to address the audit findings, due to high turnover among the school administration. The current financial recordkeeping staff initiated the Senior Class Planning and Budget Workbook, and documented residual plans during the 2018-2019 school year. However, she and the current principal were unaware that all clubs needed to submit budgets annually.

The lack of club and class budgeting constitutes non-compliance with BOE policies and procedures and increases financial risk to the school. It decreases the coordination between sponsors and the school administration when it comes to planning and executing necessary payments. A budgeting process will decrease the risk of insolvent accounts (*See Finding 2021.05*).

Recommendation: The principal must review the APM relative to administration of Class and Club accounts to be familiar with the requirements for their management. Moreover, the principal and financial recordkeeping staff should develop a budget template for club sponsors to use for the current and future school years.

2021.07 Voided Checks Not Properly Administered

The following exceptions pertaining to the management of voided checks were identified:

- A. There were **91** instances where voided checks were not properly defaced.
- B. There were **10** instances where voided checks could not be located to determine whether they were properly defaced.
- C. There were **10** instances where voided checks were not properly entered into SFO.

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The APM, Section 4.5.3, *Cash Disbursements*, states that voided checks must be defaced and filed in check number order with cancelled check images. All transactions are also required to be entered into SFO.

Neither the previous nor the current financial recordkeeping staff was aware of the specific requirements regarding voided checks. The current financial recordkeeping staff believed that checks only needed to be defaced if a signature was already inscribed. The failure to properly deface voided checks represents non-compliance with BOE policies and procedures and increases the risk of check fraud for the school.

Recommendation: The financial recordkeeping staff should ensure that all checks are defaced, recorded and maintained on file in compliance with the requirements of the APM.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for **Duval High School** was issued for the period ended **April 30, 2017**. The current principal's tenure began in July 2018 and the current financial recordkeeping staff's tenure began in January 2019. The previous audit included 15 findings and 7 are repeated in this audit report. The following findings were noted as a result of the last audit and the current status is indicated below.

- **Mismanagement of Disbursements** – Condition still exists. See **Finding 2021.01** regarding *Mismanagement of Disbursements*.
- **Mismanagement of Funds Received** – Condition still partially exists. See **Finding 2021.02** regarding *Delinquent Deposits*.
- **Administration of Sales Tax – Controls appear to be working.**
- **Year-End Monetary Transmittal Form Envelopes Submission Process** – Condition still exists. See **Finding 2021.04** regarding *Year-End Monetary Transmittal Form Envelopes Submission Procedures Not Followed*.
- **Excessive Spending in Restricted Accounts** – Condition still exists. See **Finding 2021.05** regarding *Excessive Spending in Restricted Accounts*.
- **Record Retention** – Controls appear to be working.
- **Vending Machines** – Controls appear to be working.
- **Disposition of Senior Class Accounts** – Condition still exists. See **Finding 2021.06** regarding *Budgets Not Developed*.

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- **Unpaid Bills** – Controls appear to be working.
- **Membership Cards** - Controls appear to be working.
- **Collection of Funds** – Controls appear to be working.
- **Inappropriate Use of the Advance, Reimbursement, and Refund Processes** - Condition still exists. See **Finding 2021.01** regarding *Mismanagement of Disbursements: Non-Compliance with Advance Requirements*.
- **Financial Reporting** – Condition still exists. See **Finding 2021.03** regarding *Delinquent Monthly Bank Reconciliations*.
- **Administration of Vending Contracts** – Controls appear to be working.
- **Management Oversight** – Controls appear to be working.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Duval High School for their cooperation and assistance extended during the audit.

**Prince George's County Public Schools
Internal Audit Department
School/Office: Duval HS**

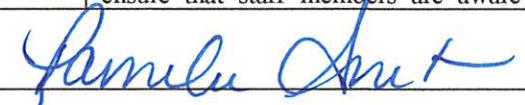
Response Date April 06, 2021

| | Findings | Recommendations | Concur Non- Concur Partially Concur | Action Plan | Corrective Action Date | Status Implemented Partially Implemented Not Implemented |
|----|---|---|--|--|-----------------------------------|---|
| 1. | <u>2021.01</u> <u>Mismanagement of</u> <u>Disbursements</u> | <p>The following recommendations should be followed to improve controls over management of disbursements:</p> <p>A. The principal and financial recordkeeping staff should jointly develop and document specific procedures for SAF expenditures. Responsibilities for the principal, financial recordkeeping staff, and staff members should be included to ensure that expenditures are properly approved, recorded and supported in accordance with APM requirements. Once developed, the procedures should be provided to the staff members with accompanying training to ensure compliance. The financial recordkeeping staff and the principal should be in consistent communication regarding the enforcement of the new procedures.</p> <p>B. The principal should periodically review the check register to ensure that payments are being processed as required.</p> <p>C. The financial recordkeeping staff should work with staff to better plan for advances to ensure</p> | Concur | <p>The principal and financial record keeper will provide job-embedded training to all staff on procedures for SAF expenditures. Staff will be required to submit a written signature or electronic confirmation of training.</p> <p>Training will be conducted biannually in August and January of each year. Record-keeping training documents will be added to the staff handbook.</p> <p>The principal will review the check register monthly to ensure payments are processed as required.</p> <p>The financial record keeper will disburse advances on Fridays only with the requirement that all remaining funds must be returned no later than Tuesday of the following week, which is two business days as required by the APM. Teachers will be required to sign acknowledging funds must be submitted within two business days.</p> | April 2021 | Implemented Partially |

Principal Signature 

Date 4/13/2021

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|----|--|---|--------|---|------------|-----------------------|
| | | that funds can be returned within 2 days as required by the APM. | | | | |
| 2. | <u>2021.02 Delinquent Deposits</u> | The principal and financial recordkeeping staff should continue to train staff on the requirements for timely remittance of funds. The financial recordkeeping staff should notify the principal of all instances of non-compliance in order for controls to be properly enforced. Staff members must be held accountable for compliance. | Concur | The financial record keeper will inform the Principal immediately of all deposits in which the receipt and MTF dates differ. The financial recordkeeper will maintain a log of teachers violating the policy. Upon notification, the Principal will notify the staff member in writing of the policy violation. Progressive discipline will be used with staff members who repeatedly violate this policy. Staff members with consistent violations will have their rights to collect funds rescinded. All staff members will be required to sign documents that they have been trained on financial recordkeeping. | April 2021 | Implemented Partially |
| 3. | <u>2021.03 Delinquent Monthly Bank Reconciliations</u> | The principal and financial recordkeeping staff should ensure that reconciliations are completed and approved by the deadline each month. A set meeting should be scheduled and honored each month to provide an opportunity to review and approve the monthly financial reports and discuss and resolve other issues. | Concur | The principal and financial record keeper will meet bi-weekly on the 2nd and 4th Friday of each month to review records. All monthly financial reports will be discussed, resolved, and signed before the 15th of each month. | March 2021 | Implemented |
| 4. | <u>2021.04 Year-End Monetary Transmittal Form Envelope Submission Procedures Not Followed</u> | The principal should work with the financial recordkeeping staff to determine which staff members have not yet turned in their 2019-2020 MTF envelopes, and should ensure that they are submitted to the principal promptly. The principal should review the requirements for the end-of-year MTF envelope submission and ensure that staff members are aware of their | Concur | The principal will send a written communication to all staff members that have outstanding MTF's from SY2020. The principal has reviewed the requirements for the end-of-year MTF envelope submission and will ensure all procedures are followed. | March 2021 | Implemented |

Principal Signature 

Date 4/13/2021

