

October 2, 2020

**MEMORANDUM**

To: Niki Brown, Ed. D.  
Instructional Director, Cluster 4

Evylyn Quinones, Principal  
Mary Harris "Mother" Jones Elementary School

From: Michele Winston, CPA,  
Director Internal Audit

Re: Financial Audit for July 1, 2017 to July 31, 2020

An audit was completed on the financial records of **Mary Harris "Mother" Jones Elementary School** for the period July 1, 2017 to July 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 **November 2, 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 copy of the action plan should 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, CPA, Director, Financial Services  
Helen Coley, Ed. D., Chief, School Support and Leadership  
Kassandra Lassiter, Ed. D, Associate Superintendent for Elementary Schools  
Joeday Newsom, Esq., Ethics Compliance Officer  
Suzann King, Esq., Executive Director, Board of Education  
Robin Welsh, Director of Monitoring, Accountability and Compliance  
Janice Walters-Semple, CPA, Supervisor, Internal Audit  
Dan Reagan, Internal Auditor II

**Internal Audit Report**

**Mary Harris “Mother” Jones Elementary School  
Student Activity Funds**

**For the Period Ended July 31, 2020**

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Internal Auditor’s Report

We have examined the Student Activity Funds (SAF) of Mary Harris “Mother” Jones Elementary School for the period July 1, 2017 to July 31, 2020. Mary Harris “Mother” Jones Elementary 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:

- *Incorrect Accounting;*
- *Excessive Principal-Sponsored Activities Fund Account Transfers;*
- *Mismanagement of Funds Received;*
- *Potential Over-Collection for Field Trip;*
- *Lack of Drop Safe to Secure Funds;*
- *Voided Checks Not Properly Administered;*
- *Fundraiser Forms Not Completed; and*
- *Lack of Active Vending Contract and Commission*

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 July 31, 2020.



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 Mary Harris “Mother” Jones Elementary School for the period July 1, 2017 to July 31, 2020.

The audit indicates that the school's internal controls requirement improvement to be in compliance with the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education 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 July 1, 2017 to July 31, 2020. 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:

**2021.01 Incorrect Accounting**

The following instances of incorrect accounting were identified:

1. ***Bookfair Transactions Made in Three Different Accounts:*** Five Scholastic Bookfairs were held during the audit period. Aggregately, the bookfairs collected \$23,699.42 in receipts, and there were \$22,577.91 in payments made to Scholastic. However, transactions were posted to 3 different fund accounts as follows:

<b>Account</b>	<b>Receipts</b>	<b>Disbursements</b>
402.00 Bookfair-Restricted	\$ 9,777.63	\$ 9,369.44
425.20 Library Books	-	\$ 4,143.52
720.05 Fundraiser/Bookfair	\$13,921.79	\$ 9,064.95
<b>Totals:</b>	<b>\$23,699.42</b>	<b>\$22,577.91</b>

Given that a profit was developed, the bookfair transactions should have been accounted for fully in the 720.05 Fundraiser/Bookfair account.

2. ***T-Shirt Sale Receipts Separated From Expenditures:*** During June 2018, the school paid **\$7,008.42** to Custom Ink to purchase t-shirts for resale. The expenditure was posted directly to “Fall Fundraiser” and “Student Pictures” accounts, rather than being transferred to a more appropriate unrestricted account. The shirts were sold during the period October 2018 through January 2020, with **\$5,224.54** in receipts posted to the restricted “School Store” account. These receipts were not aligned with the posted expenditures and **\$1,218.00** in unrelated unrestricted expenditures were misclassified in the “School Store” account. A balance of **\$4,006.54** was incorrectly reflected in the School Store account on July 31, 2020 as a result.
3. ***Expenditures Misclassified in Fundraiser and Donation Accounts:*** There were **21** other instances, totaling **\$4,887.00**, where expenditures were incorrectly posted to unrestricted “Fundraiser” and “Donation” accounts, rather than a more appropriate account. For example, an \$800.00 payment for a “Special Event” was posted to the Fall

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Fundraiser account. Appropriate the expenditure was to be posted to “Special Events” and a journal entry created to transfer funds from the “Fall Fundraiser” account to the “Special Events” account.

4. ***Receipts Misclassified in Donation Account:*** There were 4 instances where funds collected for lost items (i.e. vests, keys) were incorrectly placed in a restricted donation account. These funds totaled **\$165.00** and would have been more appropriately recorded in account 425.40, “*Property Damage*”.

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

The APM, Section 4.3, *Fund Accounts*, states that restricted accounts are used for funds meant for a specific purpose or group. Unrestricted accounts are funds collected and deposited for general use of the school.

The APM, Section 4.3.2, *Fund Accounts: Procedures*, states that transactions should be recorded in the most specific account relating to the activity. If transactions fit an established category but are expected to occur frequently, it is easier to monitor and track such transactions in a separate account. To do so, request a new account to capture this activity by submitting a New Account Request Form.

The financial recordkeeping staff was not completely familiar with the differences between restricted and unrestricted accounts, and the importance of grouping transactions for the related activity together. In addition, they were unaware that fundraiser and donation funds should be transferred to other unrestricted accounts be spent properly. They were also unaware that new fund accounts could be created.

The instances of incorrect accounting represent non-compliance with Board policies and procedures and represent financial risk to the school. A number of account balances have been improperly stated resulting in unreliable financial statements. Further, specific school activities are more difficult for the principal to track when they are not accounted for properly.

**Recommendation:** The financial recordkeeping staff, in coordination with the Accounting and Financial Reporting Office should make the following transactions to correct the identified mistakes:

- 1) The net amount of the transactions that were incorrectly posted to the Bookfair-Restricted account, \$408.19 should be transferred to the PY Carryover account. Also,

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The \$4,143.52 that was inappropriately disbursed out of the Library Books account should be refunded with funds from the PY Carryover account to correct the misclassification. The principal and recordkeeping staff must consult with Accounting and Financial Reporting Office if assistance is needed with posting the respective journal entries.

- 2) The financial recordkeeping staff explained that the t-shirt sale was planned to be partially funded by fundraiser profits. As such this should have been an unrestricted activity. The \$4,006.54 balance in the restricted School Store account should be transferred to PY Carryover to rectify the misclassified receipts. In addition, an unrestricted T-Shirt account should be created to account for future sales.
- 3) The financial recordkeeping staff should ensure that all future transactions are properly accounted for. The current principal should provide oversight to this process. The Accounting and Financial Reporting Office should also provide a detailed review of transactions during the Trimester Report process.

**2021.02 Excessive Principal-Sponsored Activities Fund Account Transfers**

The school made transfers from the Fall Fundraiser account to the Principal-Sponsored Activities (PSA) fund account that were **\$4,778.29** in excess of the allowable amount. The financial recordkeeping staff calculated the transfer amounts based on fundraiser collections, instead of fundraiser profits.

The APM, Section 9.6, PSA for Staff, states that discretionary expenditures incurred by the principal on behalf of school staff are grouped in the PSA accounting category. These activities must be of a professional nature that enhances staff members’ job performance. If the PSA account has a deficit, faculty spending must be ceased until the existing PSA deficit is resolved. Expenditures for authorized principal-sponsored activities are restricted to the funds available from the following sources:

- 100% of Vending commission from machines located in the staff lounge
- 25% of student vending commission
- 15% of school-wide fundraiser profits, including picture commissions
- Up to 25% of senior class residual funds.

The financial recordkeeping staff was unaware that PSA fund transfers are based on the amount of fundraiser profit, rather than fundraiser revenue. The only other fundraiser posted to PSA fund accounts during the audit period was from the “Student Pictures” commission, where collections equaled profits.

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The excessive PSA transfers resulted in a number of expenditures made for staff with funds that were actually not available. There were **\$3,839.99** in staff expenditures made from funds intended for student use. As of July 31, 2020, The PSA balance was **\$939.90** following the posting of these expenditures.

**Recommendation:** The financial recordkeeping staff should immediately reverse the journal entry that resulted in overstatement of the PSA fund account. Accounting and Financial Reporting Office should be consulted to discuss how to treat the deficit resulting from excessive transfers.

The financial recordkeeping staff should ensure that all future PSA fund transfers are within the parameters of the APM. The Accounting and Financial Reporting Office should perform a review of these transfers during the Trimester Reporting process.

**2021.03 Mismanagement of Funds Received**

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

1. ***Remittance Information Not Sufficient:*** There were **9** instances where remittance information was not clear to determine when and from whom funds had been collected. ***(This finding was noted in the previous report dated June 30, 2011.)***
2. ***Financial Recordkeeping Staff Signature on Pink MTF Copies:*** For all **42** instances reviewed, the staff member had not retained the pink MTF preparer’s remittance copies before remission of funds to the financial recordkeeping staff. The financial recordkeeping staff signed all three MTF remittance copies.

The APM, Section 4.5.2.2, *Cash Receipts, Procedures* states that the MTF must be completely filled out with the following information: 1) who collected money; 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 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.

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The financial recordkeeping staff was not aware of the specific guidelines for MTF completion. Staff members had been instructed to simply place their own name under the “Name of Each Person \$ Was Received” column. In most cases, separate MTF remittances were tracked by staff members, according to the financial recordkeeping staff. However, these documents were not always attached to the MTFs in the files.

The financial recordkeeping staff was also unaware of the difference between the yellow and pink MTF remittance copies and had not instructed staff members to retain the pink copy prior to remittance of the funds to the front office.

Ineffective internal controls over cash collections constitute non-compliance with BOE policies and procedures and have increased financial risk to the school. Specifically, the lack of accurate remittance information can lead to funds not being properly deposited and can make refunds difficult to identify. Further, the mishandling of the pink MTF copies prevents an effective audit trail from being available to track funds from initial collection to deposit.

**Recommendation:** The current principal and financial recordkeeping staff should familiarize themselves with the Accounting Procedures Manual. The staff should be retrained on how to document their collections and on how to handle the three MTF copies. Staff members should be held accountable for compliance.

**2021.04 Lack of Drop Safe to Secure Funds Awaiting Deposit**

The school does not use a drop-safe to store funds awaiting deposit. All funds awaiting deposit were placed in a location, accessible the principal, financial recordkeeping staff, assistant principal, and records Secretary.

The APM, Section 4.5.2.2, *Cash Receipts, Procedures* states that if money is kept on-hand at the school awaiting deposit, it must be kept in a secure location. A secure location is a locked fireproof safe, which only the principal and bookkeeper can access the contents. Drop safes are required for every school. The safe should be bolted to the floor and in a location accessible to staff which will facilitate submitting money, even if the Bookkeeper is unavailable. A log should be maintained where staff members record their name and the date of the ‘drop’. The money should be sealed in an envelope with the completed, signed MTF enclosed. On the following day, the staff member dropping off money should make sure the Bookkeeper has a record of the deposit. Money should never be dropped without an MTF.

The financial recordkeeping staff stated that she and the former principal reached out previously to the Accounting and Financial Reporting Office regarding how to obtain a drop-safe. However, the drop-safe was never obtained. Failure to maintain a drop-safe constitutes

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noncompliance with BOE policies and procedures and increases financial risk to the school. An accessible drop-safe is critical to properly safeguard funds.

**Recommendation:** The principal or financial recordkeeping staff should coordinate with the Office of the Chief Financial Officer to determine the most efficient way to obtain and install a drop-safe during the 2020-21 school year.

**2021.05 Voided Checks Not Properly Administered**

There were **5** instances where the signature line was not properly removed from voided checks.

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 must be entered into SFO.

The financial recordkeeping staff was not aware of the requirement to deface voided checks by removing the signature line. 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 immediately begin to deface all voided checks, and continue to record and file voided checks. The principal should provide oversight to this process.

**2021.06 Fundraiser Forms Not Completed**

The school conducted **11** school-wide fundraisers during the audit period. Fundraiser Completion Reports and Annual Fundraising Summaries have not been completed as required.

The APM, Section 7.2.2, *Fundraising Procedures*, states that at the conclusion of each 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.

The principal and current financial recordkeeping staff were unaware of the requirements for fundraiser forms. Failure to complete fundraiser forms constitutes non-compliance 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.

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Further, Fundraiser Completion Reports bolster the budgeting process which can ensure optimal performance by each fundraiser.

**Recommendation:** The principal and current financial recordkeeping staff should document and develop internal controls for fundraising. The controls should include specific responsibilities for the staff, financial recordkeeping staff and principal. Further, the Completion Reports’ profit calculation should be used to verify the allowable PSA transfers (*See Finding 2021.02*).

### **2021.07 Lack of Vending Contract**

The school does not have an active contract with their vending machine vendor. The most recent contract was dated 2010.

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 principal and current financial recordkeeping staff were not aware of the requirement for annual vending contracts. Failure to maintain an active contract for vending machine operations constitutes non-compliance with BOE policies and procedures and prevents the school from pursuing recourse if there are future issues with the vendor.

**Recommendation:** The current 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. The contract should be renewed annually.

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

The previous audit report for **Mary Harris “Mother” Jones Elementary School** was issued for the period ended **June 30, 2011**. There were 6 findings noted in that audit and 1 is repeated. The former principal was in her position from the beginning of the audit period through June 30, 2020. The current principal’s tenure began July 1, 2020. The financial recordkeeping staff has been in their position for the entire audit period. The following findings were noted as a result of the last audit and the current status is indicated below.

- **Delinquent Deposits** – Controls appear to be working.
- **Monetary Transmittal Form Remittance Documentation** - Condition still exists. **See Finding 2021.03** regarding *Mismanagement of Funds Received*.

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- **Monetary Transmittal Form Preparation** – Controls appear to be working.
- **Cash Disbursement Documentation** – Controls appear to be working.
- **Payment for Services** - Controls appear to be working.
- **Year-End Monetary Transmittal Forms** – Controls appear to be working.

**ACKNOWLEDGEMENT**

We would like to thank the principal and staff of Mary Harris “Mother” Jones Elementary School for their cooperation and assistance extended during the audit.

**Prince George's County Public Schools  
Internal Audit Department  
School/Office: Mary Harris Mother Jones ES**

**Response Date November 02, 2020**

	<b>Findings</b>	<b>Recommendations</b>	<b>Concur Non-Concur Partially Concur</b>	<b>Action Plan</b>	<b>Corrective Action Date</b>	<b>Status Implemented Partially Implemented Not Implemented</b>
<b>1.</b>	<b><u>2021.01 Incorrect Accounting</u></b>	<p>The financial recordkeeping staff, in coordination with the Accounting and Financial Reporting Office should make the following transactions to correct the identified mistakes:</p> <p>1. The net amount of the transactions that were incorrectly posted to the Bookfair-Restricted account, \$408.19 should be transferred to the PY Carryover account. Also, The \$4,143.52 that was inappropriately disbursed out of the Library Books account should be refunded with funds from the PY Carryover account to correct the misclassification. The principal and recordkeeping staff must consult with Accounting and Financial Reporting Office if assistance is needed with posting the respective journal entries.</p> <p>2. The financial recordkeeping staff explained that the t-shirt sale was planned to be partially funded by fundraiser profits. As such this should have been an unrestricted activity. The \$4,006.54 balance in the restricted School Store</p>	<p>Concur</p> <p>Nonconcur</p> <p>Concur</p>	<p>Book Fair restricted funds from 402.00 Transferred to prior carryover account.</p> <p>1. We are working to transfer funds to cover the Library books account.</p> <p>Transferred school store restricted account to the PY carryover account to rectify the misclassified receipts. Will send an email to Katrina Greene to see if she can set up an account for T-shirts.</p>	<p>10/19/2020</p> <p>11/18/20</p> <p>10/18/2020</p>	<p>Implemented</p> <p>Not Implemented</p> <p>Implemented</p>

**Principal Signature** 

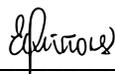
**Date** November 18, 2020

		<p>account should be transferred to PY Carryover to rectify the misclassified receipts. In addition, an unrestricted T-Shirt account should be created to account for future sales.</p> <p>3. The financial recordkeeping staff should ensure that all future transactions are properly accounted for. The current principal should provide oversight to this process. The Accounting and Financial Reporting Office should also provide a detailed review of transactions during the Trimester Report process.</p>	<p>Concur</p> <p>Concur</p>	<p>Answer from Katrina Greene:  <a href="#">We can not approve a transfer to the PSA account to clear the deficit. The deficit will have to remain. (10/19/20)</a></p> <p><a href="#">3.Principal will oversee all accounting and financial process.</a></p>	<p>10/18/2020</p> <p>11/19/20</p>	<p>Implemented</p> <p>Implemented</p>
2.	<b><u>2021.02 Excessive Principal-Sponsored Activities Fund Account Transfers</u></b>	<p>The financial recordkeeping staff should immediately reverse the journal entry that resulted in overstatement of the PSA fund account. Accounting and Financial Reporting Office should be consulted to discuss how to treat the deficit resulting from excessive transfers.</p> <p>The financial recordkeeping staff should ensure that all future PSA fund transfers are within the parameters of the APM. The Accounting and Financial Reporting Office should perform a review of these transfers during the Trimester Reporting process.</p>	Concur	<p>Contacted the Accounting Department regarding how to treat the deficit from PSA account. Accounting stated the deficit will have to remain.</p> <p>Email Katrina Green on 10/19.</p>	10/18/2020	Implemented
3.	<b><u>2021.03 Mismanagement of Funds Received</u></b>	<p>The current principal and financial recordkeeping staff should familiarize themselves with the Accounting Procedures Manual. The staff should be retrained on how to document their collections and on how to handle the three MTF copies. Staff members should be held accountable for compliance.</p>	Concur & Partially Concur	<p>Teachers will be trained on 11/29/2020 on how to complete and keep MTF files.</p>	10/18/2020	Implemented

Principal Signature 

Date November 18, 2020

4.	<b><u>2021.04 Lack of Drop Safe to Secure Funds Awaiting Deposit</u></b>	The principal or financial recordkeeping staff should coordinate with the Office of the Chief Financial Officer to determine the most efficient way to obtain and install a drop-safe during the 2020-21 school year.	Concur	Ordered and Received	10/19/2020	Implemented
5.	<b><u>2021.05 Voided Checks Not Properly Administered</u></b>	The financial recordkeeping staff should immediately begin to deface all voided checks, and continue to record and file voided checks. The principal should provide oversight to this process.	Concur	Will void checks file/ record correctly.		Implemented
6.	<b><u>2021.06 Fundraiser Forms Not Completed</u></b>	The principal and current financial recordkeeping staff should document and develop internal controls for fundraising. The controls should include specific responsibilities for the staff, financial recordkeeping staff and principal. Further, the Completion Reports' profit calculation should be used to verify the allowable PSA transfers ( <i>See Finding 2021.02</i> ).	Concur	Principal has identified two staff members to lead and monitor fundraiser efforts (Ms. Rosario and Ms. Davis). They will be responsible for monitoring daily MTF completion and fundraiser forms.	10/20/2020	Implemented
7.	<b><u>2021.07 Lack of Vending Contract</u></b>	The current 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. The contract should be renewed annually.	Concur	Spoke with the vendor to obtain a contract. Contract has been received and completed.	10/28/2020	Implemented

Principal Signature 

Date November 18, 2020