



January 21, 2020

MEMORANDUM

To: Denise Greene, Ed. D., Instructional Director
Cluster 5

Stephen I. Green, Jr., Principal
Mattaponi Elementary School

From: Michele Winston, CPA, Director
Internal Audit

Re: Financial Audit for July 1, 2016 through August 31, 2020

An audit was completed on the financial records of **Mattaponi Elementary School** for the period July 1, 2016 through August 31, 2020. The audit indicates that the school's financial records and procedures require improvement to be in accordance with the Accounting Procedures Manual (APM) for School Activity Funds (SAF) and Board of Education (BOE) 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 **February 22, 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. **Please forward this template as a Microsoft Word document.** 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; Katrina Greene, Student Activity Fund Support Specialist, email address: katrina.greene@pgcps.org and Joeday Newsom, Esq., Ethics Compliance Officer, email address: joeday.newsom@pgcps.org.

Enclosure

cc: Juanita Miller, Ed. D., Board Chair
Monica Goldson, Ed. D., Chief Executive Officer
Members, Board of Education
Christian Rhodes, Chief of Staff
Michael Herbstman, Chief Financial Officer
James Dougherty, Esq., Director, Financial Services
Kassandra Lassiter, Ed. D., Associate Superintendent, Elementary Schools
Helen Coley, Ed. D., Chief, School Support and Leadership
Joeday Newsom, Esq., Ethics Compliance Officer
Suzann King, Esq., Executive Director, Board of Education
Katrina Greene, Student Activity Funds Support Specialist
Janice Walters-Semple, CPA, Supervisor, Internal Audit
Kelvin Campbell, Internal Auditor II

Internal Audit Report

**Mattaponi Elementary School
School Activity Funds**

For the Period Ended August 31, 2020

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Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Mattaponi Elementary School for the period July 1, 2016 through August 31, 2020. Mattaponi 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 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,*
- *Administration of Checks,*
- *Mismanagement of Funds Received,*
- *Excessive Spending in Restricted Accounts,*
- *Vending Machines Contract, and*
- *Financial Reporting*

Individually or taken together, these findings resulted in a material deviation from Board of Education (BOE) policies, procedures, and the requirements of the Accounting Procedures Manual (APM) for SAF.

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 August 31, 2020.



Michele Winston, CPA, Director
Internal Audit

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SUMMARY

Internal Audit (IA) completed an audit of the student activity funds (SAF) for Mattaponi Elementary School for the period July 1, 2016 through August 31, 2020. The audit was conducted as part of the department's annual audit plan.

The audit indicated that the school's financial records and procedures require improvement to be in accordance with the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education (BOE) policies and procedures.

This audit report includes 6 findings that occurred under the leadership of the current principal. A listing of the findings and the personnel responsible are included in the appendix at the end of the audit report. In addition, 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 MTF envelopes submitted by staff for the period July 1, 2016 through August 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: Mismanagement of Disbursements

There were **13** of the **18** cash disbursements reviewed that were *not* processed in accordance with BOE policies and procedures. Some transactions had multiple noncompliance or internal control weaknesses. The following exceptions pertaining to management of disbursements were noted:

- A. ***Inadequate Approval*** – There were **12** instances where expenditures were not adequately approved. The principal did not pre-approve the School Fund Expenditure Form (SFEF) prior to purchases being made. The guidance counselor (who is the third check signer) approved the SFEF in **4** instances. In addition, there was 1 instance where a SFEF was not approved at all.
- B. ***Delinquent Vendor Payments*** – There were **4** instances where payments for expenditures were not remitted to vendors in a timely manner. The range of delinquency was between **30** and **232** days.
- C. ***Inadequate Supporting Documentation*** – There was **1** instance where no evidence was available to substantiate an expenditure for \$239.88.
- D. ***Misclassified Transactions*** - There was **1** instance where the cash disbursement was not properly recorded in the accounting system. Check #4330 was written for **\$319.72** to purchase food items for a welcome back to school breakfast for the staff. This expenditure should have been posted to “*PSA Staff Appreciation*” but was posted to “*Staff Meetings*” instead.

The APM provides the following guidelines regarding the administration of cash disbursements:

- A. Prior to ordering or purchasing goods or services, an SFEF must be completed and signed (approved) by the principal.
- B. Invoices are required to be paid within 30 days of receipt or by the invoice due date. Principals should review invoices and statements for past due amounts and ensure that payments are made in a timely manner.

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- C. All checks must have itemized documentation attached to the SFEEFs that supports the amount of the check.

- D. Transactions should be recorded in the most specific account relating to the activity.

The recordkeeping staff did not follow established internal controls relative to management of disbursements. The principal and the recordkeeping staff did not read the APM to understand the requirements for administering disbursements. As a result, checks were allowed to be issued without the completion of SFEEFs and without appropriate approval. Review of supporting documentation was not always performed prior to issuance of the check.

Mismanagement of disbursements constitutes non-compliance with BOE policies and procedures and increases financial risk to the school and staff. Approving purchases without adequate documentation or failure to adequately approve expenditures could result in payment for goods and services that did not benefit the students and increases the school's vulnerability to potential misuse or waste of resources. Delinquent payment of invoices could result in the vendor placing the BOE's account with a collection agency where collection fees could be assessed. Misclassification of expenditures affects the quality of financial information upon which administrators rely to make spending decisions.

Recommendation: The principal and recordkeeping staff must read the APM and perform the following to improve the administration of disbursements:

- A. The principal must ensure staff members are aware that pre-approval is required prior to the purchase of products or services and be held accountable for compliance. SFEEFs should be entirely completed by staff. The Principal should ensure all pre-approval details are provided on SFEEFs prior to approving expenditures.

- B. The principal and recordkeeping staff must constantly review open invoice files to ensure that vendor payments are issued timely, within 30 days of receipt or by the invoice due date.

- C. Internal controls must be established to ensure that all SFEEF's are complete and include adequate supporting documentation prior to issuance of payments.

- D. The principal and recordkeeping staff must ensure all expenditures are accurately recorded in SFO. The chart of accounts should be printed and reviewed to help facilitate this process. Emphasis must be placed on the review of accounting

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transactions during the monthly financial reporting process to ensure accuracy of transactions posted to the accounting system.

2021:02 Administration of Checks

The following exceptions pertaining to administration of checks were noted:

A. *Voided Checks:*

- There were **3** instances where checks were not properly voided by removal of the signature line.
- There were **16** instances where supporting documentation was not on file to provide evidence that checks were voided in accordance with the BOE requirements.

B. *Approved Signatures:*

- There were **3** instances where approved dual signatures were not affixed on checks generated in SFO. In two of the instances, only the principal signed the checks and in the third instance, only the recordkeeping staff signed the check.
- There was **3** instances where cancelled checks were not on file in accordance with the BOE requirements.

The APM provides the following guidelines regarding the administration of checks:

- A. All voided checks must be entered in SFO and have “VOID” written across the face of the check. The signature line must be removed and the voided checks attached to approved SFEF’s or Void Check Proof Sheets. Voided checks are required to be defaced, but filed in check number order.
- B. Administrative Procedure 4180, *School Bank Accounts*, requires 2 authorized signers on each check issued by the school. The APM also requires cancelled checks to be filed by check number.

Internal controls relative to administration of checks were not always followed. The signature line was not always removed from all voided checks and approved signatures were not always affixed on cancelled checks reviewed. The recordkeeping staff did not adequately maintain the school’s financial records. The cancelled checks, voided checks and other financial records were not organized in date order.

Mismanagement of checks constitutes non-compliance with BOE policies and procedures and increases financial risk to the school and the staff. Failure to properly void a check could result

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in unauthorized check negotiation Failure to retain voided checks and supporting documentation removes evidence needed to ensure compliance with check voiding requirements.

Recommendation: The following corrective actions should be immediately implemented for administration of checks in accordance with BOE policies and procedures:

- A. The recordkeeping staff must be reminded of the importance of administering checks as required by the BOE. All voided checks must be entered in SFO and have “VOID” written across the face of the check. The signature line must be removed. Evidence of compliance must be maintained and made available for audit when requested.
- B. The principal must ensure proper organization and custody of all records relating to school activity, including cancelled checks, until they are audited. Emphasis must be placed on ensuring that each check is approved with 2 authorized signatures as required. An adequate filing system must be implemented to help ensure that in the absence of the recordkeeping staff or principal, financial documents would be retrievable. Management oversight must be provided for consistent and reliable records management.

2021:03 Mismanagement of Funds Received

There were **14** of the **16** cash receipts reviewed that were *not* processed in accordance with BOE policies and procedures. Some transactions had multiple noncompliance or internal control weaknesses. The following exceptions pertaining to management of disbursements were noted:

- A. ***Inadequate Supporting Documentation*** - There were **11** instances where collections were not properly supported (incomplete MTF).
- B. ***Transfer of Funds Received*** - There were **12** instances where supporting documentation was not on file to determine whether transfers were made in accordance with the BOE requirements.
- C. ***Delinquent Deposit*** – There were **10** instances where deposits were not made in a timely manner. The range of delinquency was between **4** and **35** days.
- D. ***Year End MTF Remittances Not Retained*** – There were 2 instances where only the pink remittance copies were available for review. In addition, 6 MTF (yellow and pink) remittance copies were not available for review.

The APM provides the following guidelines regarding the administration of funds received:

- A. MTFs should be supported with student remittance forms, fundraiser forms or other documentation that shows the source and purpose of funds. All funds collected should be remitted to the recordkeeping staff and be properly supported with approved MTFs.

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- B. Transfers between restricted accounts should only occur if reviewed and approved by the principal. Evidence of approval is documented on the Journal Entry Proof Sheet.
- C. Deposits of all funds received are required at least every other day. However, no more than **\$250.00** should be kept in the building overnight. Funds kept on-hand at the school awaiting deposit, must be kept in a secure location. It is important that schools establish internal controls to ensure frequent deposits occur.
- D. Prior to departing at year-end, faculty and program managers are required to submit the pink and yellow copies of the MTF(s) in a sealed envelope (with their signature over the seal) to the designated administrator.

The principal did not read the APM to comprehend the requirements for year-end MTF submission. Internal controls to ensure collections were processed as required were not always implemented or enforced. The recordkeeping staff did not perform verification of supporting documentation prior to accepting and approving MTFs and making deposits. School staff were not held accountable for remitting funds to the recordkeeping staff on the day of collection and the principal has not provided adequate time for the recordkeeping staff to verify funds collected and to make bank deposits timely. The recordkeeping staff did not maintain an adequate records management system. The cancelled checks, deposits, voided checks and journal entries were not filed in date order.

Failure to adequately perform recordkeeping responsibilities over the processing of funds received constitutes noncompliance with the requirements of the APM. Lack of audit evidence for ensuring all funds collected were subsequently remitted and deposited was not available. Delinquent deposits of funds impacts the accuracy of financial reporting upon which administrators rely to make financial decisions. Failure to complete transfers in accordance with the requirements of the APM could lead to inaccurate recording and reporting the school's financial transactions.

Recommendation: The following corrective actions should be implemented for Mattaponi Elementary School receipts to be made in accordance with BOE policies and procedures. The principal and recordkeeping staff must familiarize themselves with the APM to help ensure compliance by ensuring:

- A. All supporting documentation is adequate as evidenced by the recordkeeping staff verifying that appropriate support is attached to the MTF.
- B. That transfers between restricted accounts are only performed if reviewed and approved by the principal.
- C. All funds collected are remitted on a daily basis and deposits are made as required, especially funds in excess of **\$250.00**. Teachers must be informed that funds collected cannot be held overnight. The principal must provide the recordkeeping staff with

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adequate time to verify that funds collected are as indicated on the accompanying MTFs and to make bank deposits timely.

- D. Faculty and staff must be required to submit all MTF remittance copies (pink and yellow) copies of the MTF(s) in a sealed envelope (with their signature over the seal) to the designated administrator prior to their departure at the end of the school year.
- E. Periodic review of deposit records is performed to monitor whether deposits are made as required. All staff members must be held accountable for compliance.

2021.04 Excessive Spending in Restricted Accounts

The School Activity Fund had **8** restricted fund accounts with deficits totaling **(\$5,965.73)** as of August 31, 2020. The following is a listing of accounts with deficits:

- The Yearbook - **(\$2,781.00)**
- The School Patrols - **(\$1,324.98)**
- The Scholastic Magazines - **(\$829.52)**
- The Extended Learning Math Program - **(\$511.17)**
- The Weekly Reader - **(\$319.40)**
- The Troll Book Club - **(\$146.71)**
- The Scholastic News - **(\$34.45)**
- The See Saw Backwards - **(\$18.50)**

According to the APM, expenditures for all restricted accounts are limited to the amount of funds collected for those activities. However, if restricted accounts exceed the available cash, the account is insolvent. As the fiduciary agent for SAF, the principal should ensure all accounts are solvent at all times.

The principal and recordkeeping staff did not implement internal controls to monitor account balances to ensure that all restricted accounts maintained positive balances. BOE policies and procedures as established in the **APM** regarding the use of restricted funds were not followed. Students are not receiving the maximum possible benefit of the resources that should be available to them when restricted accounts are insolvent.

Recommendation: The principal and recordkeeping staff should evaluate all potential expenditures with regard to available resources and care be exercised to ensure the resources are used for the maximum benefit of the students. Spending in these accounts must cease until the deficits are resolved. The principal should consult with the Accounting and Financial Reporting Office regarding resolving these deficits.

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2021.05 Vending Machines Contract

Mattaponi Elementary School does not have a current signed vending contract on file stipulating commissions due the school and frequency of commissions for the **2** vending machines on the

school's property. In addition, the expired contract that was available for review had a contract term of 3 years.

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

The principal did not implement processes to ensure that the school maintained a vending agreement for the school's vending activities. Nonexistence of a valid contractual agreement for vending prohibits the BOE from determining whether the school is deriving maximum benefits from the operation of the vending machines. Possible unremitted commissions could have been used for student activities and the allowable portion used to offset the deficit in the school's PSA fund account.

Recommendation: The principal must establish procedures to ensure that current vendor contracts are established, adhered to, and maintained on file in compliance with BOE policies and procedures. The principal should consult with Purchasing and Supply Services to identify an alternate vending company in absence of a contract.

2021.06 Financial Reporting

The monthly bank reconciliation process was not performed in the timeframe required. There were **3** instances where the recordkeeping staff failed to complete the reconciliations by the 15th of each month following the months reconciled. The range of delinquency was **3 to 50** days. The principal failed to review and approve bank reconciliations timely in those instances. The range of delinquency was **25 to 104** days.

According to the APM, the principal is responsible for receiving the bank statement unopened. After reviewing the statement and cancelled checks, the principal forwards the documents to the bookkeeper for reconciliation. The bookkeeper should complete the reconciliation within 7 days after receiving the statement from the bank. Typically, this process is completed by the 15th of each month. The completed reconciliation should be returned to the principal every month for review and approval. After review and approval, all reports and related documentation should be organized and maintained in three-ring binders identified by fiscal year. This is not only good accounting practice; it also facilitates review by auditors.

The principal did not exercise proper oversight to ensure that monthly bank reconciliations and financial reporting was performed by the 15th of each month as required. Failure to complete,

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review and approve monthly bank reconciliations in a timely manner increases financial risk to the school.

Recommendation: The principal must establish procedures to ensure completion, review and approval of monthly bank reconciliations and financial reporting occur by the 15th of each month and related documentation are organized and maintained in three-ring binders identified by fiscal year as required.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Mattaponi Elementary School was issued for the period ended December 31, 2013. During that period, the current principal was the assistant principal and the current recordkeeping staff held that position. The previous audit report included **8** reportable conditions, of which **3** are repeated in the current audit. The following findings were noted in the prior audit, and the status is indicated below:

- **Missing Funds** - Controls appear to be working.
- **Insolvent Financial Status** - Controls appear to be working
- **Mismanagement of Disbursements** - Condition still exists. See Finding 2021.01 regarding *Mismanagement of Disbursements*
- **Mismanagement of Funds Received** - Condition still exists. See Finding 2021.03 regarding *Mismanagement of Funds Received*
- **School Safe Inaccessible to School Staff** - Controls appear to be working.
- **Contract Not in Place for Vending Machine** - Condition still exists. See Finding 2021.06 regarding *Vending Machines Contract*
- **Fundraiser Forms** - Controls appear to be working.
- **Management Oversight** - Controls appear to be working.

ACKNOWLEDGEMENT

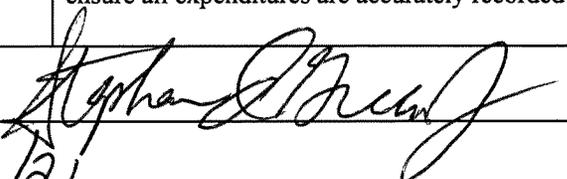
We would like to thank the principal and staff of Mattaponi Elementary School for their cooperation and assistance extended during the audit.

**Prince George's County Public Schools
Internal Audit Department
School/Office: Mattaponi ES**

Response Date February 22, 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 Disbursements</u> | <p>The principal and recordkeeping staff must read the APM and perform the following to improve the administration of disbursements:</p> <p>A. The principal must ensure staff members are aware that pre-approval is required prior to the purchase of products or services and be held accountable for compliance. SFEFs should be entirely completed by staff. The Principal should ensure all pre-approval details are provided on SFEFs prior to approving expenditures.</p> <p>B. The principal and recordkeeping staff must constantly review open invoice files to ensure that vendor payments are issued timely, within 30 days of receipt or by the invoice due date.</p> <p>C. Internal controls must be established to ensure that all SFEF's are complete and include adequate supporting documentation prior to issuance of payments.</p> <p>D. The principal and recordkeeping staff must ensure all expenditures are accurately recorded</p> | Concur | <p>A. Staff has received a PD outlining the following:</p> <ol style="list-style-type: none"> 1. Staff will not receive reimbursements if prior approval is not obtained. 2. Staff must complete the appropriate sections of SFEF in its entirety. 3. The principal will ensure all pre approval details are provided prior to approval. <p>B. An open invoice file has been created to ensure invoices are paid in a timely manner.</p> <p>C. Staff has been instructed via a PD regarding the correct policy. Upon resumption of in person instruction, staff will receive these updates in writing. All supporting documentation will be submitted by staff, and securely attached to SFEF to</p> | 9/1/20 | Implemented |

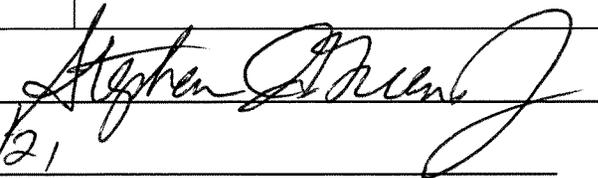
Principal Signature _____



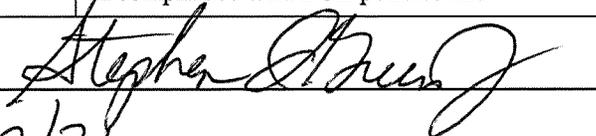
Date _____

2/22/21

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|----|---|--|--------|--|----------|-------------|
| | | | | noted on this finding, the SFEE was signed and the checks were not. It was an oversight that should have been noted, and will be in the future. | | |
| 3. | <u>2021.03:</u> <u>Mismanagement of Funds Received</u> | <p>The following corrective actions should be implemented for Mattaponi Elementary School receipts to be made in accordance with BOE policies and procedures. The principal and recordkeeping staff must familiarize themselves with the APM to help ensure compliance by ensuring:</p> <p>A. All supporting documentation is adequate as evidenced by the recordkeeping staff verifying that appropriate support is attached to the MTF.</p> <p>B. That transfers between restricted accounts are only performed if reviewed and approved by the principal.</p> <p>C. All funds collected are remitted on a daily basis and deposits are made as required, especially funds in excess of \$250.00. Teachers must be informed that funds collected cannot be held overnight. The principal must provide the recordkeeping staff with adequate time to verify that funds collected are as indicated on the accompanying MTFs and to make bank deposits timely.</p> <p>D. Faculty and staff must be required to submit all MTF remittance copies (pink and yellow) copies of the MTF(s) in a sealed envelope (with their signature over the seal) to the designated administrator prior to their departure at the end of the school year.</p> | Concur | <p>A. Will ensure that supporting documentation/receipts are securely adhered to the MTF.</p> <p>B. No transfers are made between restricted accounts</p> <p>C. Inform staff that <i>all funds must be remitted daily</i>. Will ensure it is submitted by 11:00 am to ensure recordkeeping staff has time to make deposits.</p> <p>D. Ensure staff removes the pink copy of the MTF before submission. Continue to have MTFs remitted at the end of the school year in a sealed envelope, ensuring the seal is signed. Emphasize to staff it is <i>required</i> they store these remittance copies in a secure location and submit to principal as instructed at the end of the school year.</p> | 11/20/20 | Implemented |

Principal Signature 
Date 2/22/21

| | | | | | | |
|----|--|--|------------|--|---------|-----------------------|
| | | E. Periodic review of deposit records is performed to monitor whether deposits are made as required. All staff members must be held accountable for compliance. | | | | |
| 4. | <u>2021.04 Excessive Spending in Restricted Accounts</u> | The principal and recordkeeping staff should evaluate all potential expenditures with regard to available resources and care be exercised to ensure the resources are used for the maximum benefit of the students. Spending in these accounts must cease until the deficits are resolved. The principal should consult with the Accounting and Financial Reporting Office regarding resolving these deficits. | Non-concur | The negative balances in restricted accounts were prior to the principal assuming this role. One sizable negative balance inherited from the prior principal was offset by utilizing fundraiser transfer in funds, until the deficit was erased. One negative account [yearbook] was partially offset due to a refund received by the vendor. In addition, the principal is supplementing the remaining cost of yearbooks using Fundraiser funds. The yearbooks were unsold based on the forced closing of schools.) Based on the recommendation of the auditor, we will request transfer from unused restricted accounts to offset any remaining negative balances. **We have identified the accounts that we will no longer use and are now prepared to request the transfer to offset negative balances. | Pending | **Not Implemented |
| 5. | <u>2021.05 Vending Machines Contract</u> | The principal must establish procedures to ensure that current vendor contracts are established, adhered to, and maintained on file in compliance with BOE policies and | Non-Concur | The contract on file was signed by Purchasing and Supply Services. It expired while PGCPs was closed by | Pending | Partially Implemented |

Principal Signature 
Date 2/22/21

| | | | | | | |
|----|---|---|--------------------------------|---|---------|--|
| | | procedures. The principal should consult with Purchasing and Supply Services to identify an alternate vending company in absence of a contract. | | the State Superintendent of Schools. Staff was not permitted access to the building to review or access the contract. At the time of the audit, the vending machine was off limits for purchase by the limited staff that had access to the building. Prior to the return of staff, the machine will be removed or an updated/approved contract will be in place | | |
| 6. | <u>2021.06 Financial Reporting</u> | The principal must establish procedures to ensure completion, review and approval of monthly bank reconciliations and financial reporting occur by the 15 th of each month and related documentation are organized and maintained in three-ring binders identified by fiscal year as required. | Partially Concur Concur | Documentation is and has been organized and maintained in three ring binders. In order to address the audit findings, the principal and the bookkeeper have to strictly adhere to meeting on or by the 15 th of each month. In order to meet this requirement, said staff will meet in person or virtually. To date, it had been partially implemented due to difficulty securing on line access to bank statements while the mail service is unreliable. Staff is reluctant to enter a banking center during the current health crisis, and the bank refuses to provide statements via the drive thru. Staff now has access to statements and will implement the recommendations fully going forward. | 2/29/21 | Partially Implemented - will be fully implemented by 3/15/21 |

Principal Signature



Date

2/22/21