



February 24, 2021

**MEMORANDUM**

To: Ed Ryans, Ed. D., Instructional Director  
Cluster 11

Ronald Hollis, Ed. D., Principal  
Suitland High School

From: Michele Winston, CPA, Director  
Internal Audit

Re: Student Activity Funds Financial Audit as of December 31, 2020

An audit of the financial records for **Suitland High School** was completed for the period January 1, 2018 through December 31, 2020. The audit indicates 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. The exceptions noted are included in the attached report.

As the principal of the school, you will be responsible for preparing an action plan by **March 24, 2021**, indicating steps that will be taken to ensure compliance with the APM. Please note that you are required to provide your signed and dated 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) and Katrina Greene, School Activity Funds Support Specialist, email address: [katrina.greene@pgcps.org](mailto:katrina.greene@pgcps.org).

cc:

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# Internal Audit Report

Suitland High School  
Student Activity Funds

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

**Suitland High School  
Student Activity Funds  
Internal Audit Report  
For Period Ended December 31, 2020**

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**Internal Auditor's Report**

We have examined the Student Activity Funds (SAF) of Suitland High School for the period January 1, 2018 to December 31, 2020. Suitland High School's principal is responsible for the administration of the 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:

- *Records Management;*
- *Mismanagement of Funds Received;*
- *Mismanagement of Disbursements;*
- *Administration of Voided Checks;*
- *Principal Sponsored Activity (PSA) Account Deficit; and*
- *Class of 2020 Residual Funds Not Allocated*

The findings resulted in a material deviation from Board of Education (BOE) policies and procedures and the requirements of the Accounting Procedures Manual for the School Activity Funds (APM).

In our opinion, the SAF referred to above, **requires improvement** to achieve 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 the initial audit of the student activity funds (SAF) for Suitland High School for the period January 1, 2018 to December 31, 2020. This audit was conducted as part of the annual audit plan.

This audit report includes **6** findings that occurred under the leadership of the current and former principals. Specifically, the current principal is responsible for **2** of the **6** findings. 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 was in compliance with the policies and procedures of the Accounting Procedures Manual for School Activity Funds (APM) and the Board of Education (BOE). It is important to recognize that, while the audit report 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 examination of selected bank statements, financial reports, cancelled checks, voided checks and Monetary Transmittal Form (MTF) envelopes submitted for the period January 1, 2018 to December 31, 2020. Also, available 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 Records Management**

The school's financial records were not maintained in an organized manner for fiscal years 2018, 2019 and 2020 as required. During the audit period there were approximately 1,230 cancelled checks that were not filed in numerical order. MTFs were not attached and/or correlated with the validated deposit slips/deposit summaries. Cash disbursement documentation was not filed in date or numerical order within monthly folders for FY 2018 and part of FY 2019.

The APM section 3.2.2 and Exhibit B *Bookkeepers/Financial Secretaries* indicates that it is the responsibility of the bookkeeper or financial secretary to accurately record and report the school's financial transactions. The bookkeeper should produce and maintain all required reports in an organized fashion.

The former and current recordkeeping staff failed to ensure that the school's financial records were organized as required. The current recordkeeping staff whose tenure began in April 2019, indicated that she continued with the filing process previously in place relative to cancelled checks and MTF correlation. The former recordkeeping staff is no longer employed by PGCPS and therefore a cause for inadequate record organization during her tenure could not be obtained.

The absence of an effective records management system impacts the retrieval and or accessibility of requested documentation. Specifically, the planned completion date of audit fieldwork had to be extended as a result of having to spend additional time locating and organizing documents for testing.

**Recommendation:** The principal and recordkeeping staff should establish an adequate records management system which ensures that all financial documents are maintained in an organized manner. Disbursements including cancelled checks should be filed in check numerical order. Deposits should be filed in date order with the applicable MTFs attached. The principal should complete a periodic review of financial records to determine proper organization. The recordkeeping staff must be held accountable for compliance.

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**2021.02 Mismanagement of Funds Received**

There were at least **28** instances of non-compliance regarding the administration of collections. The following indicates the issues of non-compliance:

- A. ***Delinquent Deposits:*** There were at least **13** instances where funds collected for various school activities were not deposited promptly. Funds were held for a longer period than required (between **4** and **40** days) by instructional and recordkeeping staff prior to deposit to the school's financial institution.
- B. ***Sales Taxes Not Posted for Items Sold:*** There were at least **10** instances where sales taxes were not posted to the sales tax account for football coaches' gear, yearbooks, Class of 20 senior packages, barber kits, Class of 2021 senior packets and cosmetology kits.

The following criteria is established in the APM:

- A. The APM Section 4.5.2.2 (1), (2) *Collecting Funds and Guidelines for Bank Deposits Completing the MTF*, and (3) *Preparing Bank Deposits*, require **all** funds collected to be remitted to the recordkeeping staff on the day of collection. The recordkeeping staff is also required to make timely deposits with the financial institution. Staff should ensure that the documentation is accurately stated and totals the funds remitted to the recordkeeping staff.
- B. The APM Section 8.3 *Sales Tax Procedures* indicates that fundraisers, dance tickets, plays, and fees are exempt from sales tax assessments. All other sales are taxable and should therefore, be assessed the applicable sales and use tax for remittance to the State of Maryland.

The following cause resulted from the non-compliance regarding management of funds received:

- A. Staff members collected funds over a period of time and did not remit funds to the recordkeeping staff until collection for a specific activity was completed. The former principal was also acting as the recordkeeping staff since the former recordkeeping staff resigned from PGCPSS as of February 2019. The current recordkeeping staff was not assigned to the school until April 2019.
- B. The current recordkeeping staff was not aware that the referenced items were considered taxable and therefore required collection and/or remittance of sales taxes.

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The non-compliance of management of funds received resulted in the following:

- A. Internal controls are compromised when funds are retained in the school for several days. Failure to remit funds timely constitutes a compromise of internal controls and increases the risk for loss of funds. Untimely remittance and/or deposits violate the school's compliance with the APM.
- B. The affected restricted accounts reflected an overage and the sales tax account reflected a shortage due to sales taxes not being properly assessed.

**Recommendations:** The following are recommendations for compliance with APM requirements for management of funds received:

- A. Staff members must be held accountable for remitting funds collected to the recordkeeping staff in a timely manner – on the day of collection.
- B. The recordkeeping staff must ensure verification of source of funds to the MTF and accurately assess and record sales taxes in the accounting system.

**2021.03 Mismanagement of Disbursements**

There were at least **42** instances of non-compliance regarding the administration of disbursements. The following issues of non-compliance were noted:

- A. ***Delinquent Payments and/or Reimbursements:*** There were at least **12** instances where vendor payments and/or reimbursements were delinquent. The delinquency ranged from **6 to 490** days. Cumulative purchases totaling \$4,267.09 were made from a vendor with invoice due dates ranging from November 2017 to December 2017, but the invoices were not paid until May 1, 2019, resulting in delinquency of 474-490 days in one instance. A staff member made purchases totaling \$1,575.48 from November 2, 2018 through June 21, 2019. All invoices for reimbursement were not submitted until June 15 and 24, 2019 resulting in 15 – 204 days delinquency.
- B. ***Inadequate Approval:*** There were at least **3** instances where expenditures were incurred without prior approval from the former principal. ***This finding was noted during the previous audit period ended December 2017.***
- C. ***Checks Issued with One Signature:*** There were at least **12** instances where checks issued in March 2019 only included the former principal's signature.
- D. ***Overpayment:*** There were at least **2** instances where a parent was issued refund

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checks (posted as a reimbursement) totaling \$540.00 for a cancelled Chorus field trip. The payments made to the school by the parent totaled \$490.00. As such, it was determined that the refund included an overpayment of \$50.00.

- E. ***Inappropriate Use of Reimbursement/Refund Vendor Options:*** There were at least **14** instances where the recordkeeping staff used the “Refund/Reimbursement” Vendor Option incorrectly. Staff’s school related purchases were posted as “Refunds” instead of “Reimbursements.” Parents’ payments for cancelled field trips were posted as “Reimbursements” instead of “Refunds.”

The APM provides the following guidance relative to administration of disbursements:

- A. Section 4.5.3.1 (2) *Cash Disbursement Inclusion of Supporting Documentation* requires that all invoices and/or reimbursements to be paid within 30 days of receipt and have appropriate documentation.
- B. The APM section 4.5.3.1 (1) *Pre-Approval by the Principal* states, “Prior to ordering or purchasing goods or services, a SFEF must be completed and signed by the principal. Schools and their SAF cannot be held liable for financial obligations made by staff if the individual fails to complete this form.”
- C. The APM section 4.5.3.1 (4) *Check Writing* requires that all checks must have two authorized signatures. The two standard check signers should be that of the principal and the recordkeeping staff. The third signer must be a vice-Principal or school administrator.
- D. The APM section 4.5.3.1 (2) *Inclusion of Supporting Documentation* requires that all checks must have itemized documentation attached to the School Funds Expenditure Form (SFEF) that supports the amount of the check.
- E. The APM section 4.5.3.2 (3) *Cash Disbursement Use of Board Approved Vendors* requires all checks must be written to an approved/active vendor through SFO. The only exceptions are for staff reimbursements and parent refunds. For checks reimbursing staff, the vendor is *REIMBURSEMENT*; for checks refunding a parent, the vendor is *REFUND*.

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The following cause resulted from the non-compliance regarding management of funds received:

- A. Staff and the former recordkeeping staff failed to ensure that expenditure request were submitted and/or paid timely. The AD was not aware that outstanding invoices existed from a former staff member's ordering without approval. Another staff member waited until close to the end of the year before submitting receipts to the recordkeeping staff for reimbursement. The recordkeeping staff was not diligent about processing invoices timely.
- B. Staff members failed to obtain pre-approval from the former principal before purchases were made and/or consultant services were performed. They acknowledged that pre-approval should have been completed prior to purchases made.
- A. Regarding the improperly signed checks, the former principal stated, *"To the best of recollection these were checks that hadn't been issued and were overdue to parents for a CVPA field trip that didn't happen. Because I was doing "bookkeeper work" after school after my regular duties these checks were prepared, printed, dropped in envelopes, and sealed at the same time. Others were already probably gone for the day and I was genuinely trying to get the task completed."*
- B. A staff member failed to submit accurate documentation for the refund issued to a parent. The current recordkeeping staff did not recalculate the documentation attached. These actions resulted in the overpayment.
- C. The former principal and current recordkeeping staff were not familiar with the difference between the refund and/or reimbursement vendor option. The former principal was acting as the recordkeeping staff during March 2019 when checks were issued. The current recordkeeping staff was assigned to the school in April 2019 when the checks were issued.

Internal controls were not established to ensure that vendor invoices were submitted timely to the recordkeeping staff and that vendor payments were processed timely. Internal controls are compromised and financial records are distorted when payments and/or reimbursements are not issued timely, inadequate pre-approval is not completed, checks issued with only one signature, recalculation of documentation and inappropriate use of refund/reimbursement vendor payment option is used.

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**Recommendations:** The following are recommendations for compliance with APM requirements for management of funds disbursed:

- A. Staff members should be reminded of the importance of submitting invoices and reimbursement requests timely for payment. The recordkeeping staff should ensure that invoices and refund/reimbursement requests are processed within 30 days or by the invoice due date by reviewing the open invoice folder regularly.
- B. The principal should establish guidelines that ensure SFEF are completed and approved prior to purchases being made.
- C. A check review process must be implemented to ensure that the dual signature requirement is consistently adhered to when issuing checks.
- D. Staff should ensure that documentation supports the amount of the check. The recordkeeping staff should recalculate all receipts to ensure the documentation supports the payment amount. The recordkeeping staff and or staff should reach out to the parent in an effort to recover the \$50.00 overpayment.
- E. The recordkeeping staff should ensure that all checks are posted properly regarding the use of the vendor payment options available. The principal should conduct period reviews to ensure compliance.

**2021.04 Administration of Voided Checks**

There were **50** instances of non-compliance regarding the administration of voided checks. The following issues of non-compliance were noted:

- ***Voided Checks Not Located:*** There were at least **15** instances where voided checks and/or Voided Check Proof Sheets could not be located.
- ***Voided Checks Not Properly Mutilated:*** There were at least **22** instances where checks were not properly voided by removal of the signature line by the recordkeeping staff.
- ***Voided Checks Not Entered into the School's Accounting System (SFO):*** There were at least **13** instances where voided checks were not entered into the accounting system by the recordkeeping staff as required by the APM.

According to the APM Section 6.12, *Record Retention*, All SAF records must be retained for a period of **7** years and or until audited, including the current fiscal year.

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The APM, Section 4.5.3.2, Policies and Procedures, Voiding Checks requires accounting for a physical check when an error is made at the time it is prepared or a check is damaged. Voided checks are required to be defaced by removal of the signature and account lines. The physical check is then filed in check number sequence with images of cancelled checks. The APM also requires that all checks are entered into the accounting system when processed.

The principal, former and current recordkeeping staff were not familiar with the process for adequately voiding checks. The current recordkeeping staff was not aware that all voided checks should be entered into SFO when they are voided due to misprint.

Inappropriate administration of checks exposes the school to check fraud. ***This finding was noted during the previous audit period ended December 2017.***

**Recommendations:** The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures. The recordkeeping staff should ensure that all voided checks are properly voided and/or entered into the school's accounting system. Evidence of compliance should be maintained on file for future review. All check signers must take the time to become familiar with the policy and procedures set forth in the APM regarding voiding checks.

**2021.05 Principal Sponsored Activity (PSA) Account Deficit**

The Principal Sponsored Activity (PSA) fund account had a deficit of **(\$5,227.06)** as of December 31, 2020.

The APM, section 9.6 *Principal Sponsored Activities (PSA) for Staff* indicates discretionary expenditures incurred by the principal on behalf of the school staff are grouped in the PSA accounting category. These activities must be of a professional nature that enhances the staff member's job performance. Expenditures for authorized principal sponsored activities are restricted to funds available from the sources as outlined in the manual, which includes 100% vending commissions in the staff lounge, 25% of vending commissions from student accessed machines up to the first \$50,000.00 and 15% of school-wide fundraising profits. As the fiduciary agent for the SAF, the principal should ensure that restricted accounts are solvent at all times.

The current principal inherited a reported balance of \$12,417.53 as of July, 2020. It was determined that the transfer journal entries posted to the PSA account were not authorized and/or documented. The former recordkeeping staff had inappropriately transferred funds totaling **\$12,958.55** from SGA, Yearbook and Class of 2018 to PSA resulting in an

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overstatement of available PSA funds. It was also noted that PSA expenditures were incorrectly posted to other accounts for staff related activities. Corrective journal entries resulted in restatement of the PSA balance as a deficit of **(\$5,227.06)** as of December 31, 2020.

The former recordkeeping staff is no longer employed with PGCPs and therefore, the reason for improperly transferring funds from the specified accounts to PSA was not obtained.

Overspending in restricted accounts results in insufficient funds being available to administer students' activities. Also, inaccurate accounting of funds misrepresents account balances necessary for the principal to make fiscally responsible decisions. ***This finding was noted during the previous audit period ended December 2017.***

**Recommendations:** The principal should work towards elimination of the PSA deficit. This can be accomplished by the cessation of spending from this account and transferring of authorized vending and fundraising proceeds until the deficit is fully resolved.

**2021.06 Class of 2020 Residual Funds Not Allocated**

The Class of 2020 residual funds account balance of \$5,593.51 extended beyond its academic life. The senior class did not leave a plan, with the approval of the principal and class officers, for the final disposition of residual class funds.

Administrative Procedure No. 3450, *Class and Club Fund Terminations* and the APM section 7.3 *Class and Club Accounts*, states that no class account can extend beyond the academic life of a senior class. As a senior class nears the end of the school year, it must plan, with approval of the principal, for the final disposition of any residual class funds. Appropriate uses of residual funds include:

- unrestricted donation to the school or upcoming senior class
- restricted donation for specific school improvement
- restricted donation for specific school improvement or equipment
- reservation for a scholarship account
- transfer to Principal-Sponsored Activities (PSA) account up to a maximum of 25% of residual funds.

In no case shall funds be withdrawn from the SAF or retained therein for future class reunions or social functions. Additionally, funds from any class, club, organization, or other restricted account, may not be reclassified as unrestricted without written agreement of the class or organization officers and sponsors.

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The sponsor indicated that she was aware that the account should have been finalized by the end of the school year, but in August, the Class of 2020 graduated and they were still ordering merchandise, receiving refunds from vendors and sending out refunds for students. Also, they did not receive a refund from the prom vendor until approximately December 2020, therefore, the balance was still in question. The sponsor also indicated that she was informed that the closeout letter had to be signed by everyone in the Class of 2020. The sponsor was unable to contact and obtain responses from the whole team, therefore, she was unable to obtain signatures.

Restricted funds could potentially be used for unintended purposes. Remaining class funds have not been distributed as instructed by AP 3450 and the APM.

**Recommendations:** The school should make every effort to contact the senior class officers of the identified classes to obtain in writing a plan for the final disposition of the residual funds. If the class officers cannot be located, the residual funds should be transferred to the restricted materials of instruction account. **(Note: The Class of 2020 President provided in writing on 02/03/21 the designation of the Class of 2020 residual funds to be divided equally among the future classes after the approved flower purchase for a deceased Class of 2018 student.)**

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

The previous audit report for Suitland High School was issued for the period ended December 2017. The current principal nor recordkeeping staff were assigned to the school. The current principal began his tenure in July 2020. The recordkeeping staff began her tenure April 2019. There were **7** findings noted as a result of that audit and **3** are repeated in this audit. Summarized details are indicated below:

- **Excessive Deficits in Restricted Accounts** – Condition still exists. See **Finding 2021.05** regarding *Principal Sponsored Activity (PSA) Account Deficit*.
- **Mismanagement of Disbursements:**
  - **Inadequate Approval** – Condition still exists. See **Finding 2021.03** regarding *Mismanagement of Disbursements: Inadequate Approval*.
  - **Inappropriate Accounting for Advance Funds and Duplicate Check** – Controls appear to be working.
- **Inadequately Supported Collection of Funds** – Controls appear to be working.
- **Vending Machine Contract** – Controls appear to be working.
- **Administration of Voided Checks** – Condition still exists. See **Finding 2021.04** regarding *Administration of Voided Checks*.
- **Record Retention** – Condition still exists. See **Finding 2021.04** regarding *Administration of Voided Checks: Voided Checks Not Located*.

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- **Transfers Not Properly Approved** – Controls appear to be working.

**ACKNOWLEDGEMENT**

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

Original submitted 3/24  
revised 3/25/21

**Prince George's County Public Schools  
Internal Audit Department  
School/Office: Suitland HS  
Response Date March 24, 2021**

	<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>
1.	<u>2021.01: Records Management</u>	The principal and recordkeeping staff should establish an adequate records management system which ensures that all financial documents are maintained in an organized manner. Disbursements including cancelled checks should be filed in check numerical order. Deposits should be filed in date order with the applicable MTFs attached. The principal should complete a periodic review of financial records to determine proper organization. The recordkeeping staff must be held accountable for compliance.	Concur	The recordkeeping staff will now process MTF by attaching the Deposit Analysis to the MTF associated with it instead of leaving the two documents separated. Once combined it will then be presented to the Principal for signature. Checks were always maintained in numerical order. However, voided check will now be entered into SFO. Cancelled checks will be newly be maintained in numerical order as discussed with the Auditor.	Jan 2021	Implemented
2.	<u>2021.02 Mismanagement of Funds Received</u>	The following are recommendations for compliance with APM requirements for management of funds received:  A. Staff members must be held accountable for remitting funds collected to the recordkeeping staff in a timely manner – on the day of	Concur	Staff members will be alerted that the dates on the receipts issued to students must match the date on the MTF and the date on the bank deposit slip.  Sales tax will now be applied to any items purchased by SHS and resold to students. The class sponsors will	April 12, 2021	Not Implemented

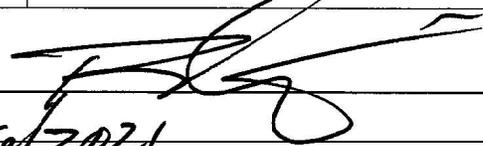
Principal Signature \_\_\_\_\_

Date 03/26/2021

		collection. B. The recordkeeping staff must ensure verification of source of funds to the MTF and accurately assess and record sales taxes in the accounting system.		be alerted to include tax on all items except fundraising efforts.  Training Tentatively on the agenda for Staff Meeting dated April 12, 2021.		
3.	<u>2021.03</u> <u>Mismanagement of Disbursements</u>	The following are recommendations for compliance with APM requirements for management of funds disbursed:  A. Staff members should be reminded of the importance of submitting invoices and reimbursement requests timely for payment. The recordkeeping staff should ensure that invoices and refund/reimbursement requests are processed within 30 days or by the invoice due date by reviewing the open invoice folder regularly.  B. The principal should establish guidelines that ensure SFEEF are completed and approved prior to purchases being made.  C. A check review process must be implemented to ensure that the dual signature requirement is consistently adhered to when issuing checks.  D. Staff should ensure that documentation supports the amount of the check. The recordkeeping staff should recalculate all receipts to ensure the documentation supports the payment amount. The recordkeeping staff and or staff should reach out to the parent in an effort to recover the \$50.00 overpayment.	Concur	Staff members will be alerted of the following:  <ul style="list-style-type: none"> <li>• Pre-approval is required on all financial matters</li> <li>• Once approval is granted they will have 7 days to submit original receipts</li> <li>• The bookkeeper will process reimbursement checks same or next day</li> <li>• Pre-approval forms, emailed documentation, original receipts, copies of receipts, and a check already signed by the Bookkeeper will continue to be presented to the Principal for final signature. This sequence will ensure all checks have dual signatures.</li> <li>• Reimbursement checks will not be issued unless original receipts are on file.</li> <li>• No taxes will ever be reimbursed.</li> </ul>	April 12, 2021	Not Implemented

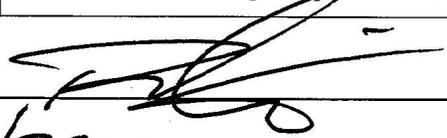
Principal Signature \_\_\_\_\_

Date \_\_\_\_\_

  
03/26/2021

		E. The recordkeeping staff should ensure that all checks are posted properly regarding the use of the vendor payment options available. The principal should conduct period reviews to ensure compliance.		<ul style="list-style-type: none"> <li>• MTF#406485 in the amount of \$50 was collected in response to the \$50 overpayment.</li> <li>• All receipts will be tallied from request to request.</li> <li>• Training Tentatively on the agenda for Staff Meeting dated April 12, 2021.</li> </ul>		
4.	<u>2021.04 Administration of Voided Checks</u>	The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures. The recordkeeping staff should ensure that all voided checks are properly voided and/or entered into the school's accounting system. Evidence of compliance should be maintained on file for future review. All check signers must take the time to become familiar with the policy and procedures set forth in the APM regarding voiding checks.	Concur	Checks voided for any reason will be entered into SFO. Prior to the voided checks were available on file with the signature lines removed. They will now be voided and attached to the proof sheet prior to securing the Principals signature.	Jan 2021	Implemented
5.	<u>2021.05 Principal Sponsored Activity (PSA) Account Deficit</u>	The principal should work towards elimination of the PSA deficit. This can be accomplished by the cessation of spending from this account and transferring of authorized vending and fundraising proceeds until the deficit is fully resolved.	Concur	Staff will be alerted to the importance of using the vending machines that earn 100% profit to the PSA account. SBB funds will be used for staff until the PSA account is properly funded. One additional usage of PSA was used 3/22/2021. This was an oversight in that we were successful with using SBB funds for the New Teachers Academy event yet a few other items were absolutely needed.	April 12, 2021	Not Implemented
6.	<u>2021.06 Class of 2020 Residual Funds Not Allocated</u>	The school should make every effort to contact the senior class officers of the identified classes to obtain in writing a plan for the final	Concur	Training Tentatively on the agenda for Staff Meeting dated April 12, 2021.	April 12, 2021	Not Implemented

Principal Signature \_\_\_\_\_

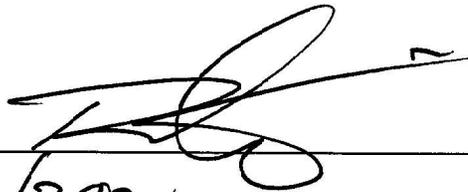


Date \_\_\_\_\_

08/26/2021

		disposition of the residual funds. If the class officers cannot be located, the residual funds should be transferred to the restricted materials of instruction account. (Note: The Class of 2020 President provided in writing on 02/03/21 the designation of the Class of 2020 residual funds to be divided equally among the future classes after the approved flower purchase for a deceased Class of 2018 student.)				
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Principal Signature \_\_\_\_\_



Date \_\_\_\_\_

03/26/2021