



October 12, 2021

MEMORANDUM

To: Janice Briscoe, Ed. D., Instructional Director
Cluster 13

Tammy Williams, Ed. D., Principal
Community-Based Classroom

From: Michele Winston, CPA, Director
Internal Audit

Re: Financial Audit for July 1, 2016 through June 30, 2021

An audit was completed on the financial records of the **Community-Based Classroom** for the period July 1, 2016 through June 30, 2021. The audit indicates 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 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 12, 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
Mychael Dickerson, Chief of Staff
Helen Coley, Ed. D., Chief of School Support and Leadership
Michael Herbstman, Chief Financial Officer
James Dougherty, Director, Financial Services
Carletta Marrow, Ed. D., Associate Superintendent High Schools and Alternative Schools
Joeday Newsom, Esq., Ethics Compliance Officer
Katrina Greene, School Activity Funds Support Specialist
Janice Walters-Semple, CPA, Internal Audit Supervisor
Kelvin Campbell, Internal Auditor II

Internal Audit Report

**Community-Based Classroom
School Activity Funds**

For the Period Ended June 30, 2021

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

Table of Contents

| | |
|--------------------------------------|----|
| INTERNAL AUDITOR’S REPORT | 2 |
| SUMMARY | 3 |
| OBJECTIVES | 3 |
| SCOPE | 3 |
| FINDINGS AND RECOMMENDATIONS..... | 4 |
| STATUS OF PRIOR AUDIT FINDINGS | 10 |
| ACKNOWLEDGEMENT | 10 |

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

Internal Auditor's Report

We have examined the School Activity Funds (SAF) of the Community-Based Classroom for the period July 1, 2016 through June 30, 2021. The Community-Based Classroom'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,*
- *Incomplete Monetary Transmittal Forms,*
- *Excessive Spending in a Restricted Fund Account,*
- *Record Retention,*
- *Delinquent Monthly Bank Reconciliation Process,*
- *Administration of Vending Machines,*
- *Administration of Voided Checks, and*
- *Management Oversight*

The findings resulted in a material deviation from Board of Education (BOE) policies, procedures, and the requirements of the Accounting Procedures Manual for 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 June 30, 2021.



Michele Winston, CPA, Director
Internal Audit

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

SUMMARY

Internal Audit completed an audit of the school activity funds (SAF) for the Community-Based Classroom for the period July 1, 2016 through June 30, 2021. The audit was conducted as part of the department's annual audit plan.

The audit indicated 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 **8** findings which 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. 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 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 and available cancelled checks, and all voided checks and MTF envelopes submitted by staff for the period July 1, 2016 through June 30, 2021. In addition, selected receipts, disbursements, and supporting documentation were reviewed for the said period. Audit results were based on available documentation. There were a significant number of documents that were not on file for review. (*See **2021.04 Record Retention***)

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.

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

FINDINGS AND RECOMMENDATIONS

The audit resulted in the following findings and recommendations.

2022.01: Mismanagement of Disbursements

The following exceptions pertaining to management of disbursements were noted:

- A. *Inadequate Approval* – There were **5** instances where expenditures were not adequately approved. The principal did not pre-approve the School Fund Expenditure Form (SFEF) prior to purchases being made. Also, the SFEF was not approved by the principal in **1** instance.

- B. *Inadequate Documentation of Expenditure* – There were **6** instances where the SFEF’s were not entirely completed. The *Request and Pre-Approval* section was not complete in all instances. The incomplete fields included the funds available line, the requester’s name and the vendor fields. Also, there were **2** instances where the footed amounts on the invoices did not match the amounts recorded in the SFO accounting system.

- C. *Board Approved Vendors* – There were **4** instances where staff members were reimbursed for purchases made from vendors that were not approved by the BOE.

- D. *Delinquent Vendor Payments* – There was **1** instance where a payment for an expenditure was not remitted to the vendor in a timely manner. The delinquency was **68** days.

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. Schools and their SAF cannot be held liable for financial obligations made by staff if the SFEF is not completed as required.

- B. All checks must be written to an Approved/Active vendor in *SchoolFunds Online*. At no time should the reimbursement or refund options, be used to pay unapproved vendors in *SFO*.

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

- C. 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.

The principal did not establish internal controls relative to management of disbursements. The principal did not always perform review of SFEFs prior to approving expenditures and to ensure that SFEFs were entirely completed. The recordkeeping staff did not verify the status of the vendors and the principal did not preapprove the expenditures prior to the purchases being made to ensure that the vendors were BOE approved. The principal and recordkeeping staff did not review open invoices and statements for past due amounts to ensure that all payments were made in a timely manner.

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, failure to adequately approve expenditures or the processing of reimbursements for purchases from unapproved BOE vendors could result in payment for goods and services that were not received 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 significant collection fees could be assessed.

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

- A. The principal should ensure pre-approval of expenditures by signing and dating the SFEFs prior to expenditures being made.
- B. The principal should carefully review SFEFs to ensure that all pertinent fields are completed prior to approving expenditures.
- C. The recordkeeping staff must verify the status (BOE approved) of all vendors during the preapproval process. The principal must also ensure this is done prior to authorizing expenditures to be made.
- D. The principal and recordkeeping staff must regularly review open invoice files to ensure that vendor payments are issued timely, within 30 days of receipt or by the invoice due date.

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

2022:02 Incomplete Monetary Transmittal Forms

There were 2 instances where collections totaling \$731.50 were not properly substantiated with completed MTFs. Fields such as the *account to be recorded*, *monetary description* and *total collection* were not completed on these MTF documents.

According to the APM, the MTF is required to be entirely completed. The person collecting funds is responsible for completing this information. The recordkeeping staff is responsible for reviewing the MTF and funds prior to approving the form.

The recordkeeping staff did not perform verification of the MTFs prior to accepting, approving, and making deposits.

Failure to adequately perform recordkeeping responsibilities over the processing of funds received constitutes noncompliance with the requirements of the APM. Audit evidence for ensuring all funds collected were subsequently remitted and deposits were not available.

Recommendation: The recordkeeping staff must ensure that MTF documentation is adequate by verifying all the appropriate fields are completed prior to acceptance and approval of MTFs.

2022.03 Excessive Spending in A Restricted Fund Account

The Scholarships Fund account contained a deficit of (\$300.00) as of June 30, 2021.

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

The principal and recordkeeping staff did not implement internal controls to monitor account balances through the pre-approval of expenditures to ensure that restricted accounts maintained positive balances. BOE policies and procedures as established in the APM regarding the use of restricted funds were not always followed. The principal awarded a student a scholarship to attend Prince George's County Community College despite the unavailability of funds in the Scholarship Fund account.

Students are not receiving the maximum possible benefit of the resources that should have been available to them when restricted accounts are insolvent.

Recommendation: The principal and recordkeeping staff should evaluate all potential expenditures regarding available resources prior to approving expenditures and care must be

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

exercised to ensure fund account deficits are avoided. Spending in this fund account must cease until the account deficit is resolved.

2022.04 Record Retention

Supporting documentation to substantiate financial transactions were not available for review in the following instances:

- **5** Canceled Checks,
- **3** Cash Receipts, e.g. Monetary Transmittal Forms, class lists for field trips, deposit slips, deposit analysis sheet
- **6** Voided Checks,
- **4** Fund Transfer Journal Entry Proof Sheets
- **12** Year-end Monetary Transmittal Forms (Pink and Yellow)

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. This includes, but is not limited to, financial reports, bank statements, receipts, disbursement authorities, MTFs, SFEFs cancelled checks and contracts.

Neither the former nor the current recordkeeping staff maintained an adequate records management system. The principal did not provide adequate oversight for the records management process. These actions have caused the school to be noncompliant with BOE policies and procedures relative to record retention.

Failure to make financial records available for audit constitutes noncompliance with BOE policies and procedures and compromises the audit trail necessary for determining compliance with applicable requirements.

Recommendation: The principal must provide oversight that ensures the establishment of an adequate record management system where financial records are retrievable in the principal's or the recordkeeping staff's absence.

2022.05 Delinquent Monthly Bank Reconciliations and Review

There were **8** instances where the principal failed to review and approve completed bank reconciliations timely. The range of delinquency was **45 to 125** days. Additionally, there were **8** instances where the recordkeeping staff failed to reconcile the bank account timely. The range of delinquency was **3 to 116** days. Also, there were **3** instances where both the principal and recordkeeping staff back dated reports giving the appearance that they were completed timely.

According to the APM, the principal is responsible for receiving the bank statement unopened. After reviewing the statement and cancelled checks, the principal is required to forward the

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

documents to the bookkeeper for preparation of the bank reconciliation. The bookkeeper is required to complete the bank reconciliation within 7 days after receiving the statement from the bank. Typically, this process is required to be completed by the 15th of the subsequent month.

The completed reconciliation should be returned to the principal every month for review and approval.

The principal did not implement adequate internal controls to ensure monthly bank reconciliations were consistently reviewed by the 15th of each month as required.

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

Recommendation: The principal must establish internal controls to ensure the completion, review and approval of monthly bank reconciliations occur by the 15th of each month as required.

2022.06 Administration Vending Machines

The school has 2 vending machines (1 snack and 1 soda) for its faculty. However, a signed contract stipulating commissions due to the school and frequency of commissions was not on file.

The APM requires all schools with vending machines to have a signed contract stipulating commissions due to the school and frequency with which the commissions are to be remitted. The contract term cannot exceed one year. A school employee should either witness all collections from vending machines or verify the counter reading when the company representative is servicing the machines.

The principal did not implement processes to ensure the school maintained a vending agreement for the school's vending activities. Nonexistence of a valid, contractual agreement for vending services prohibits the BOE from determining whether the school is deriving maximum benefits from operation of the vending machines.

Recommendation: The principal must ensure a current signed contract stipulating commissions due to the school and the frequency commissions are remitted is on file at the school. The contract term cannot exceed one year. The principal should seek guidance from Purchasing and Supply Services to procure an alternate vendor that is current and can promptly provide a contract.

2022:07 Administration of Voided Checks

There were 2 instances where the signature lines on voided checks were not removed by the recordkeeping staff.

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

According to the APM, all voided checks must be defaced, filed in check number order with cancelled check images, and entered into the accounting system.

Internal controls relative to administration of checks relative to defacement were not always followed by the previous recordkeeping staff.

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

Recommendation: Internal controls to ensure all voided checks are defaced must be established. The principal should perform periodic oversight to ensure this process is performed as required.

2022.08 Management Oversight

The principal did not exercise proper management oversight during the administration of school activity funds during the audit period.

The principal is the fiduciary agent for school activity funds. In this role, the principal is the person responsible for ensuring these funds are administered in accordance with PGCPs policies and procedures and spent to provide the maximum benefit possible to students.

The previous audit report for Community-Based Classroom was issued for the period ended June 30, 2016. During that period, there were **7** reportable conditions, of which **5** are repeated in the current audit.

Based on the number of repeat findings and new instances of noncompliance, the principal did not follow BOE policies and procedures as established in the APM.

Recommendation: The principal should carefully review the policies and procedures as defined in APM. She should be consistently involved in the daily operations of the schools SAF. Improvement of the internal control environment should be emphasized by focusing on these 5 basic principles:

- ❖ Clearly defined lines of authority and responsibility;
- ❖ Segregation of duties;
- ❖ Maintenance of adequate documents and records;
- ❖ Limited access to assets; and
- ❖ Independent checks on performance

Community-Based Classroom
School Activity Funds
Internal Audit Report
For the Period Ended June 30, 2021

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Community-Based Classroom was issued for the period ended June 30, 2016. The principal was in her current position for the entire audit period; however, the recordkeeping staff's tenure started in June 2020. The previous audit report had 7 reportable conditions, of which 5 are repeated in the current audit. The following findings were noted as a result of the prior audit, and the current status is indicated below:

- **Mismanagement of Funds Received** - Condition still exists. See Finding 2022.02, regarding *Mismanagement of Funds Received*.
- **Mismanagement of Disbursements** - Condition still exists. See Finding 2022.01, regarding *Mismanagement of Disbursements*.
- **Insolvent Principal Sponsored Activities Fund Account** - Controls appear to be working
- **Year-End Monetary Transmittal Form Procedures Not Followed-** Condition still exists. See Finding 2021.04, regarding *Record Retention*.
- **Fundraiser Forms Not Completed** - Controls appear to be working.
- **Expired Contract for Vending Machines-** Condition still exists. See Finding 2022.06, regarding *Administration of Vending Machines*.
- **Management Oversight-** Condition still exists. See Finding 2022.08, *Management Oversight*.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Community-Based Classroom for their cooperation and assistance extended during the audit.

**Prince George's County Public Schools
Internal Audit Department**

School/Office: Community Based Classroom

Response Date November 12, 2021

| | Findings | Recommendations | Concur Non- Concur Partially Concur | Action Plan | Corrective Action Date | <u>Status</u> Implemented Partially Implemented Not Implemented |
|----|---|---|--|---|-----------------------------------|--|
| 1. | <u>2022.01: Mismanagement of Disbursements</u> | <p>The principal and recordkeeping staff must perform the following to improve the administration of disbursements:</p> <p>A. The principal should ensure pre-approval of expenditures by signing and dating the SFEFs prior to expenditures being made.</p> <p>B. The principal should carefully review SFEFs to ensure that all pertinent fields are completed prior to approving expenditures.</p> <p>C. The recordkeeping staff must verify the status (BOE approved) of all vendors during the preapproval process. The principal must also ensure this is done prior to authorizing expenditures to be made.</p> <p>D. The principal and recordkeeping staff must regularly review open invoice files</p> | Non- Concur/Dis agree with Finding | <p>Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook.</p> <p>The Principal will follow all guidelines moving forward with the newly trained Secretary II. All approved vendors will be used moving forward as well as carefully review all recordkeeping timelines.</p> <p>Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000.</p> | As Applicable | Implemented |

Principal Signature _____

Date _____

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|----|--|---|----------------------------------|---|---------------|-------------|
| | | to ensure that vendor payments are issued timely, within 30 days of receipt or by the invoice due date. | | | | |
| 2. | <u>2022.02: Incomplete Monetary Transmittal Forms</u> | The recordkeeping staff must ensure that the MTF documentation is adequate by verifying that all the appropriate fields are completed prior to acceptance and approval of MTFs. | Non-Concur/Disagree with Finding | Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook. The Principal will follow all guidelines moving forward with the newly trained Secretary II. All MTF documentation will be completed accurately moving forward as well as carefully review all recordkeeping timelines. Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000. | As Applicable | Implemented |
| 3. | <u>2022.03: 2022.03 Excessive Spending in A Restricted Fund Account</u> | The principal and recordkeeping staff should evaluate all potential expenditures regarding available resources prior to approving expenditures and care must be | Non-Concur/Disagree with Finding | Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing | As Applicable | Implemented |

Principal Signature _____

Date _____

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| | | exercised to ensure that fund account deficits are avoided. Spending in this fund account must cease until the account deficit is resolved. | | <p>training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook.</p> <p>The Principal will follow all guidelines moving forward with the newly trained Secretary II. The Principal has ensured that the PSA Staff Appreciation balance is currently \$0.</p> <p>Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000.</p> | | |
| 4. | <u>2022.04: Record Retention</u> | The principal must provide oversight that ensures the establishment of an adequate record management system where financial records are retrievable in the principal's or the recordkeeping staff's absence. | Non-Concur/Disagree with Finding | <p>Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook.</p> <p>The Principal will follow all guidelines moving forward with the newly trained Secretary II.</p> <p>Do note, the Principal has had fiduciary satisfaction to increase</p> | As Applicable | Implemented |

Principal Signature _____

Date _____

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| | | | | the balance of this account to nearly \$10000. | | |
| 5. | <u>2022.05 Delinquent Monthly Bank Reconciliations and Review</u> | The principal must establish internal controls to ensure that the completion, review and approval of monthly bank reconciliations occur by the 15 th of each month as required. | Non-Concur/Disagree with Finding | Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook. The Principal will follow all guidelines moving forward with the newly trained Secretary II. Again, any late monthly bank reconciliations occurred due to the absence of a Secretary II as per the above mentioned issues surrounding this vacant position. Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000. | As Applicable | Implemented |
| 6. | <u>2022.06 Administration Vending</u> | The principal must ensure that a current signed contract stipulating commissions due the school and the frequency that commissions are remitted is on file at the school. The contract term cannot exceed one year. The principal should seek | Non-Concur/Disagree with Finding | Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing | As Applicable | Implemented |

Principal Signature _____

Date _____

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|----|---|--|----------------------------------|---|---------------|-------------|
| | <u>Machines</u> | guidance from the Purchasing and Supply Services to procure an alternate vendor should be current vendor not promptly provide a contract | | <p>timeline period to assist with the management of this checkbook.</p> <p>The Principal will follow all guidelines moving forward with the newly trained Secretary II.</p> <p>CBC has signed a new vending contract for SY 21-22.</p> <p>Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000.</p> | | |
| 7. | <u>2022:07 Administration of Voided Checks</u> | Internal controls to ensure that all voided checks are defaced must be established. The principal should perform periodic oversight to ensure this process is performed as required. | Non-Concur/Disagree with Finding | <p>Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook.</p> <p>The Principal will follow all guidelines moving forward with the newly trained Secretary II.</p> <p>Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000.</p> | As Applicable | Implemented |

Principal Signature _____

Date _____

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| 8. | <u>2022.08</u> <u>Management</u> <u>Oversight</u> | <p>The principal should carefully review the policies and procedures as defined in APM. She should be consistently involved in the daily operations of the schools SAF. Improvement of the internal control environment should be emphasized by focusing on these 5 basic principles:</p> <ul style="list-style-type: none"> ❖ Clearly defined lines of authority and responsibility; ❖ Segregation of duties; ❖ Maintenance of adequate documents and records; ❖ Limited access to assets; and ❖ Independent checks on performance | <p>Non-Concur/Disagree with Finding</p> | <p>Community Based Classroom (CBC) did not have a Secretary II (retired then vacant position then forced HR placement then vacant position then new Secretary needing training then COVID pandemic) for a large portion of this auditing timeline period to assist with the management of this checkbook.</p> <p>The Principal will follow all guidelines moving forward with the newly trained Secretary II. .</p> <p>Do note, the Principal has had fiduciary satisfaction to increase the balance of this account to nearly \$10000.</p> <p>With all of the changes surrounding this Secretary II position during the auditing timeline, the findings were very few and trivial, limited record-keeping issues considering the circumstances. Overall, the Principal has increased the balances of the account (each year) and kept it in satisfactory fiduciary condition for the school community.</p> | <p>As Applicable</p> | <p>Implemented</p> |
|----|---|--|---|--|----------------------|--------------------|

Principal Signature _____

Date _____

Principal Signature _____

Date _____