


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

April 24, 2025

MEMORANDUM

To: Mrs. Ann Hefflin, Principal
Glenallan Elementary School

From: Mary J. Bergstresser, Supervisor, Internal Audit Unit 

Subject: Report on Audit of Independent Activity Funds for the Period
July 1, 2021, through January 31, 2025

Independent Activity Funds (IAFs) of Montgomery County Public Schools (MCPS) are established to promote the general welfare, education, and morale of students, as well as to finance the recognized extracurricular activities of the student body. School principals are the fiduciary agents for the IAFs charged with determining the manner in which funds are raised and expended for activities such as field trips, admission events, and fundraisers. They are responsible for ensuring that the IAFs are administered in accordance with Board of Education policies and MCPS regulations and procedures.

The IAF audits are conducted regularly to evaluate compliance with policies, regulations, and procedures, and to review processes for continuous improvement. Generally accepted audit procedures guide the work of the auditors who examine samples of the IAF records and financial accounts selected from documentation of various activities to verify their accuracy, as well as to assess the effectiveness of financial control procedures. An IAF audit does not review every transaction or school activity but seeks to provide reasonable assurance that any significant errors or omissions in the financial records are detected.

At our April 4, 2025, meeting with you; Mrs. Yesenia E. Diaz Rosas, the school administrative secretary; and Mr. Gregory C. Mullenholz, director, Office of School Support and Improvement, we reviewed the prior audit report dated July 29, 2021, and the status of the present conditions. It should be noted that Mrs. Diaz Rosas assignment as administrative secretary was effective July 18, 2022. This audit report presents the findings and recommendations resulting from our examination of the IAF records and financial accounts for your school for the period designated above.

Findings and Recommendations

School Financial Training (SFT) Part I & Part II, is required for administrative secretaries within their first year of assignment and the Principal to take SFT Part I every three years. Refresher training is recommended every three years because policies, regulations, procedures, and technology applications are continuously updated (refer to the *MCPS Financial Manual*, chapter 1, page 9). We noted that the administrative secretary has not taken the SFT Part II and the principal

last attended SFT Part I in August of 2021. We recommended that the administrative secretary register for the next SFT Part II course and that the administrative secretary and the principal register for SFT Part I offered in May of 2025.

The management of IAF must be in accordance with good business practices that include sound accounting and internal control procedures. We found that staff did not have adequate procedures in place for proper control and oversight of IAF. As a result, we noted an overall mismanagement of funds, errors in recording IAF related transactions, and a weakness in overall internal controls. We recommend that you work with the administrative secretary and school sponsors to establish processes that will structure workflow to ensure control and appropriate oversight of IAF, and to monitor transaction activity in an effort to reduce the number of errors (refer to the *MCPS Financial Manual*, chapter 20, page 1).

Transfers of funds between general ledger accounts may be made only after MCPS Form 281-46, *Independent Activity Funds – Transfer*, has been executed by both the account sponsor and the principal. Transfers must be fully documented and must adhere to MCPS guidelines for allowable uses of funds. We found that transfers of funds were executed without completion of MCPS Form 281-46, and when the form was attached it was missing the sponsor's signature to show approval. In addition, we found that descriptions used on transfers did not convey the nature of the fund's movement. To improve internal controls, the administrative secretary must be instructed to execute transfers only according to requests approved by the principal, or acting principal, on Form 281-46, and that the reason for transfer be clear to convey to the sponsors what was transferred in and out of an account. These documents must be retained with IAF records for future audit review (refer to the *MCPS Financial Manual*, chapter 20, page 12).

Payment to MCPS for items processed through iPayments must be made timely. We found that the school had invoices over 100 days overdue during the current fiscal year, and the prior year had paid all invoices at the end of the fiscal year instead of when debt was incurred. Payments to MCPS must be made timely and the Business Hub Customer Statement Report must be generated monthly for principal to review as part of the monthly reporting process. This process will ensure that the principal is aware of the status of payables to MCPS. We also noted untimely recording of Automatic Clearing House (ACH) electronic deposits. We recommend that all electronic payments be posted when the school is notified of the transaction in order to maintain the integrity of the IAF account balances.

The monthly bank statement shall be delivered directly to the principal for review of the statement, canceled checks, and other documents. The principal should have electronic access to the cleared checks through the bank's online banking system in order to identify the payee on any questionable checks if check images have not been provided by the bank (refer to the *MCPS Financial Manual*, chapter 20, page 9). Documents supporting the IAF reports are part of the financial records and must be maintained in the school office. Supporting documents include bank statements and copies of canceled checks. We noted that during the audit period, the school was not receiving copies of canceled checks from the bank, which prohibited us from reviewing checks written during the audit period. You must request that the bank provide images of canceled checks each month or

provide access to cleared checks through the online banking system. Check images must be printed each month and presented to the principal for review along with the bank statement.

Reconciliation of the school's monthly bank checking account statement must be completed by a person independent of the daily accounting transaction input. Monthly reports, including the bank reconciliation, are to be presented to the principal no later than the 20th of the month following the close of each month. The principal shall review these reports, sign and date them to indicate this review, and return them to the administrative secretary to be filed with other monthly reports (refer to the *MCPS Financial Manual*, chapter 20, page 9). These internal controls are important to ensure all transactions are completed, accurate to inform all parties of the school's current financial position, and to reduce the risk of fraud or theft (refer to the *MCPS Financial Manual*, chapter 20, page 9). We found that monthly bank reconciliations/reports are not being compiled, reviewed and completed according to the *Financial Accounting Records and Reports* section of the MCPS financial manual. In addition, other monthly reports were not consistently signed and dated, and some that were signed were signed late. We recommend that the principal and administrative secretary review Chapter 20, page 9 of the MCPS Financial Manual, and utilize the *Bank Reconciliation Checklist* found on the MCPS Business Center

Sponsors of school activities that involve the collection or disbursement of the IAF must be provided an account history report for each month in which transactions have been recorded in their account or the account has a balance (refer to the *MCPS Financial Manual*, chapter 20, page 11). We found that this essential internal control procedure was not being used. We recommend that sponsors be given a monthly statement of their accounts and be required to verify that all transactions affecting the account have been recorded correctly. After any discrepancies are resolved, the statements should be signed and dated by the sponsor to attest to their accuracy. In the prior action plan, it was noted that the principal and previous administrative secretary would provide the reports to the sponsor and affirm signature and return of the report from the sponsors. A procedure should be established to ensure that all statements are reviewed and returned from each sponsor each month.

MCPS Form 280-54, *Independent Activity Funds Request for a Purchase*, is used to obtain principal approval to proceed with an intended purchase (refer to the *MCPS Financial Manual*, chapter 20, page 4). The purpose of each disbursement must be fully explained on this form to properly record expenditures in appropriate accounts and to ensure that expenditures comply with IAF requirements. At time of payment, the form must be supported with adequate documentation of procurement of the goods and services, such as an original invoice, or itemized receipt. Invoices for goods or services must indicate all items are satisfactorily "received", and marked as "paid" and all items purchased for the school must be shipped to the school (refer to *MCPS Financial Manual*, chapter 20, page 6). In your action plan, you indicated that you would ensure that purchase requests were pre-approved, completely documented, and reimbursed using all required processes & procedures. In our sample of disbursements, prior approval was not consistently obtained, documentation was missing or not adequate to assure the school benefited from the purchase, MCPS Form 280-54 did not always contain all relevant information and signatures, documentation supporting purchases were not stamped or marked "paid", and invoices and online

purchase confirmations were not always signed by the receiver to indicate goods or services were received, and that payment could be processed. We also found that some items were shipped to staff member's home addresses. We recommend that MCPS Form 280-54 be prepared by staff with an estimate of expected expenditure and signed/dated by the principal at the time verbal approval is sought. MCPS Form 280-54 must be completed in full to include account name/number to be charged, the request date, the balance available in the account, and the signatures of the sponsor, administrative secretary, and principal. We also recommend that when goods are received at the school that the purchase be verified as complete by the recipient and that the invoice/packing slip be marked "received" and signed/dated by the recipient. Requiring invoices to be marked "received" ensures that goods or services have been satisfactorily received prior to payment. We also recommend that all items purchased for the school to be shipped to the school address.

The MCPS Financial Manual, Chapter 20, Appendix A, provides guidance on standard IAF chart of accounts pertaining to districtwide standard accounts for consistency in financial reporting. We found instances of nonconformity, and noted that sometimes transactions were not classified properly in appropriate accounts. For example, field trip, staff development and staff appreciation items were disbursed from general or commission/revenue accounts and transactions were recorded in districtwide accounts established for other purposes. Such commingling increases the time required to determine whether or not guidelines have been followed and decreases the value of your financial reports for decision making. The principal must adhere to the MCPS requirements, as well as correctly classify and record these transactions for more accurate accountability. We recommend that the school's accounts comply with the latest chart of account guideline and the school researches appropriate IAF accounts prior to posting transactions.

Use of the MCPS purchasing card must be in accordance with the requirements of the *MCPS Purchasing Card User's Guide*. By the fifth business day of the following month, cardholders must use the online reconciliation program to identify, describe, and review transactions. Monthly statements, or the statement of account landscape report, must be printed and provided to the principal, with all purchase receipts and invoices attached. The principal must review each cardholder's transactions and approve them by the 10th of the following month, using the online reconciliation program. We found that cardholders are not reviewing their transactions, adding descriptions, indicating student or staff or including IAF account numbers when applicable on the vendor website. The cardholders were not always preparing their monthly statement of account landscape and attaching their purchase receipts for the principal to review. We noted that at times purchasing limits were exceeded and transaction purchases were split to avoid exceeded one-time purchase limit. We also noted that the principal had approved transactions in the online system without receiving the monthly statement of account landscape report with purchase receipts and invoices attached. We recommend that all cardholders spend according to cardholder's transaction limit(s), and cardholders review transactions on the vendor website and add descriptions and IAF numbers when applicable by the 5th business day of the month. The cardholder will provide the approver with the monthly statement of account landscape report with corresponding receipts/invoices marked received. We recommend that the approver not approve transactions on the vendor website without first reviewing the statement of account landscape with corresponding

receipts attached, once that is completed the approver will review and then approve transactions on the vendor website.

To properly control funds, all cash and checks collected by sponsors for IAF activities must be remitted promptly to the administrative secretary. These funds must be supported by MCPS Form 280-34, *Independent Activity Fund (IAF) Remittance Slip*, completed by the remitter and verified by the administrative secretary in the presence of the remitter or another staff member. Funds must be recorded in the accounting system and a pre-numbered receipt generated. The School Funds Online (SFO) office copy of the receipt is then attached to the MCPS Form 280-34 and the other copy of the receipt is provided to the remitter to document that funds have been posted to the proper account. (refer to the *MCPS Financial Manual*, chapter 7, page 4). This establishes documentary evidence for both parties and provides a written record of the source and amount of the funds for accounting purposes (refer to the *MCPS Financial Manual*, chapter 7, page 4). Receipts are then posted in the accounting system and then posted to a deposit. These receipts with the deposit analysis are compiled into a deposit packet and then funds must be deposited promptly to the school financial institution (refer to the *MCPS Financial Manual*, chapter 7, pages 4-5. In your action plan, you indicated that the principal and previous administrative secretary would ensure daily remittances and that prompt deposit of collected funds were made to the schools' bank account. We noted that funds had been held by the secretary over the allowable *Cash Holding Authority* (CHA). We also noted that the administrative secretary took funds to the bank prior to recording them in SFO, sometimes as much as a month later, which resulted in discrepancies in amounts recorded in SFO and deposited to the bank. We further noted that the administrative secretary did not always have completed deposit packets filed in sequential order and did not always provide sponsors with their copy of the SFO receipt. Infrequent deposits increase the possibility of a loss of funds, diminish the school's ability to fund activities, and are contrary to the MCPS Financial Manual. To minimize the risk of loss and provide assurance that available funds will be fully utilized to meet school needs, all funds collected must be remitted to the administrative secretary daily, entered into SFO and then deposited at the bank timely. In addition, all remittances on hand must be deposited promptly, and always before each weekend, end of the month, or holiday. Furthermore, all sponsors must receive a copy of the SFO receipt recording funds remitted.

An important internal control is that each school shall use SFO two-part pre-numbered check and receipt forms. Check and receipts shall be issued in strict numerical sequence. Check and receipt numbers are computer generated, to ensure all check and receipt numbered stock are accounted for. Once a check or receipt has been recorded, it shall not be erased or altered. If an error is discovered, the check or receipt must be marked "void" and a replacement issued. Any misprinted check or receipt stock must be entered into the accounting system, and the voided checks and all three parts of any voided receipt form must be defaced and retained. We found that rather than voiding checks or receipts in the general ledger, the administrative secretary sometimes altered the transaction number and reprinted the check or receipt on new stock. We also found instances where receipts were printed on blank paper and receipt stock was not used or found in files and there were frequent voids. We recommend that all check and receipts are printed on SFO issued

receipt stock and that checks and cash receipts entered in error be properly voided in accordance with MCPS Financial Manual, chapter 7, pages 3-4, and chapter 20, page 6.

Schools are allocated instructional material funds each fiscal year. When a school uses their IAF for instructional material related purchases, the school must use MCPS Form 280-48, *Request for Reimbursement of Invoice Paid by School*, to request reimbursement from MCPS Department of Controller's office (DOC) with support documentation by the first full week of the following month. We found expenditures from the IAF that were instructional material related items and should have been submitted to the DOC for reimbursement. We recommend that the school analyze the funding source for each purchase prior to procurement to determine if a reimbursement from DOC is warranted. Additionally, we recommend that the school utilizes the Business Hub for ordering instructional material items when possible.

MCPS utilizes School Cash Online (SCO) payment module for managing the IAF in schools. School related activities must be made available online to promote consistency countywide. Schools must use SCO to manage activities, to include recording all cash and check payments and student waivers on the student records in the system for consistency and reporting purposes. We noted the school is not making all activities available on SCO nor is the administrative secretary recording cash, check payment and student waivers in SCO. We recommend that the school offer all applicable items on SCO for online payments and record all applicable cash, check payments, and waivers using SCO.

Fund-raising at the school must conform to the *Guidelines for Sponsoring an Independent Activity Fund Fund Raising Activity*. Each fund-raiser must be approved by the principal in writing detailing the fund-raiser timeline and beneficiary of funds raised. This request must be signed and dated by the principal documenting approval and retained in the school office. Financial activities for each fund-raising activity must be recorded in a separate account in the 7000 series. Upon conclusion of the fund-raiser, funds must be transferred to benefiting IAF account or a check issued to the benefiting charity. Additionally, upon conclusion of the fund-raiser the sponsor and administrative secretary will analyze the fund-raiser using the fund-raiser completion report. This report will be signed by the sponsor, administrative secretary and presented it to the principal for review (refer to the *MCPS Financial Manual*, chapter 20, page 13). We found that the school is not preparing a fundraiser request form, sponsors are holding funds, IAF accounts are not being closed out upon completion of the fund-raiser and sponsors, administrative secretary, and the principal were not reviewing or signing a completion report when the fund-raiser was finalized. We recommend that each fund raiser should be approved by the principal in writing and the approval retained in the school office. Financial activities for each fund-raising activity should be recorded in a separate account in the 7000 series and a completion report prepared that analyzes the results upon conclusion of the fund-raiser (refer to *MCPS Financial Manual*, chapter 20, page 13).

Field trips must be conducted in accordance with MCPS Regulation IPD-RA, *Travel-Study Programs, Field Trips and Other Student Organization Trips*. Trip approval forms, signed by the principal, must contain all expense information, any subsidy information, and the field trip cost to

be charged per student documented on the most current revision of the MCPS field trip calculator. The administrative secretary must review the approval form for accuracy and establish a separate account in the IAF for each trip and add the item in SCO. Sponsors can then communicate final cost for each trip and begin the collection of funds. The sponsor is responsible for maintaining a roster of student names to annotate the amount each student paid, the date paid, eligible students who did not participate in the trip, and students who received waivers, scholarships, or reduced fees. This data, together with a list of all chaperones and volunteers, must be provided to the administrative secretary at the completion of each trip and compared to remittances recorded in the trip account history report (refer to the *MCPS Financial Manual*, chapter 20, page 10). The SCO item attachment report may replace the field trip accounting sheet as long as all eligible students have data entered such as paid, waived, scholarship or did not attend. This report must be reviewed and initialed by the sponsor. We found that not all field trip documentation was on file, not all sponsors were providing completed data at the conclusion of each trip, and that data was not being reconciled to the final account history report. In addition, SCO was not properly maintained to report all payments received at the school. In your action plan, it was noted that the principal and previous administrative secretary would ensure all field trips are consistently prepared and completed in a manner that provides comprehensive data. We recommend that all trips be made available for payment on SCO, required documentation be kept on file for audit, and that field trip sponsors use MCPS Form 280-41, *Field Trip Accounting*, or its equivalent to provide complete data at the conclusion of each trip. In addition, this data must be reconciled by the administrative secretary with remittances recorded in activity accounts.

Notice of Findings and Recommendations

- Principals must attend SFT Part I every three years and administrative secretaries must take SFT Part 1 and SFT Part 2 within the first year, and then every three years.
- IAF must be managed in accordance with sound accounting practices and effective internal control procedures (**repeat**).
- Transfers between accounts must be fully documented using MCPS Form 281-46, including which account funds are transferred to and from, and signed by principal and sponsor.
- School must remain in good credit standing with MCPS and other vendors by paying bills timely and bank adjustments must be recorded timely.
- Monthly financial reports and bank statements, including cancelled checks, must be compiled each month and signed/dated by the principal to indicate review.
- Monthly account history reports must be provided to sponsors for affirmation of transaction correctness and returned to the administrative secretary (**repeat**).
- Disbursements must be pre-approved by the principal using MCPS Form 280-54 completed in its entirety (**repeat**).
- Purchaser must confirm receipt of goods or services prior to disbursement, documentation must be adequate to support disbursements, stamped paid, and must be shipped to the school (**repeat**).
- Accounting transactions must conform to the IAF standard districtwide chart of accounts (**repeat**).

- Purchase card activity must comply with the *MCPS Purchasing Card User's Guide (repeat)*.
- Cash and checks (funds) remitted by sponsors must be promptly verified and receipted, prior to being deposited in the bank by the school administrative secretary (**repeat**).
- Administrative secretary must compile a completed deposit packet for each bank deposit.
- SFO issued receipt stock must be used to print all receipts.
- IAF funds used for instructional material items should be submitted to DOC for reimbursement.
- Schools must make applicable salable items available using SCO and record all school payments in accounting system.
- Fund-raising must conform to *Guidelines for Sponsoring an IAF Fund Raiser*.
- Field trip request forms must contain all relevant information, sponsors must provide comprehensive data at completion of trips and administrative secretary must reconcile funds collected (**repeat**).

Other matters were discussed and satisfactorily resolved. We appreciate the cooperation and assistance of your staff. In accordance with MCPS Regulation DIA-RA, *Accounting for Financial Operations/Independent Activity Funds*, using the attached action plan, please provide a written response to the Internal Audit Unit within 30 calendar days of this report. In your response, please share a detailed plan for addressing these issues, including appropriate staff training and support.

Prior to returning your completed audit action plan, please contact Mr. Mullenholz, director of school support and improvement, Office of School Support and Improvement, for written approval of your plan. Based on the audit recommendations, Mr. Mullenholz will indicate whether he will conduct an electronic review of your action plan or schedule a time to meet in person with you and your school administrative secretary to support you with developing a well-defined plan to address the findings.

MJB:LMB:rg

Attachment

Copy to:

Members of the Board of Education

Dr. Taylor

Mrs. Alfonso-Windsor

Ms. McGuire

Dr. Moran

Ms. Seabrook

Mr. McGee

Mr. Reilly

Mrs. Chen

Mrs. Gomez

Mr. Klausing

Mr. Mullenholz

Ms. Webb

FINANCIAL MANAGEMENT ACTION PLAN

Report Date: April 24, 2025	Fiscal Year: 2025
School or Office Name: Glenallan Elementary - 817	Principal: Ms. Ann Hefflin
OSSI Associate Superintendent: Mr. Sean McGee	OSSI Director: Mr. Greg Mullenholz
Strategic Improvement Focus: As noted in the financial audit for the period <u>7/1/21 - 1/31/25</u> , strategic improvements are required in the following business processes : The accounting and internal control procedures in the management of Independent Activity Funds (IAFs)	

Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
Fiscal management team - principal & administrative secretary will remain current in their completion of required professional development. The principal will complete a refresher of SFT Part I, and the administrative secretary will complete SFT 2, as well as a refresher of SFT1	Ann Hefflin Yesenia Diaz Rosas	PDO Financial Manual	PDO Registration & Completion of Courses	August, 2025	PDO List of Completed Coursework
Align the management of IAF with required practices and procedures including: *Monitor accounting transactions to conform with the chart of accounts *Submit any funds used for instructional materials to DOC for reimbursement	Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Monthly Checklists	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing Ms. Diaz Monthly- Ms. Hefflin Visiting Book Keeper	Submission of requested funds for reimbursement to DOC
Fully document transfers between accounts using MCPS Form 281-46, completed in detail and signed by the principal	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper	Completion of MCPS Form 281-46	Ongoing Ms. Diaz Monthly- Ms. Hefflin Visiting Book Keeper	Copies of completed MCPS Form 281-46
Establish, communicate, and reinforce expectations for school sponsors to document and monitor transaction activity and reduce errors with actions including: Provide and ensure signatures confirming review of monthly account history reports with consistent return; Verify & document receipt of funds remitted by sponsors;	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Sponsors' Guide Visiting Book Keeper	Monthly reminder emails to sponsors Monthly meeting with visiting book keeper Weekly & monthly mtgs	Ongoing Ms. Diaz Monthly- Ms. Hefflin Visiting Book Keeper	Written & observed communication sharing policies and procedures, as well as reinforcement

Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
Process on-time payment to MCPS through iPayments. Post all electronic payments at the time the school is notified of the transaction. Record any bank adjustments and Automatic Clearing House electronic deposits in a timely manner.	Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Monthly Checklists	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	iPayment transactions and electronic deposits
Compile completed deposit packets for each day's bank deposit.	Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Monthly Checklists	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	Completed deposit packets for each day during collections of funds for field trips/fundraisers
Make all salable items, including all field trips, available using SCO and record all school payments in the accounting system.	Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	SCO website listed salable items match those available at any given time
Ensure that all field trip records are consistently prepared & completed in a manner that provides comprehensive data to account for all students to participate and includes the completion of a reconciliation in every instance.	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Staff Field Trip Guidance	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	Daily submission of funds & receipts Reconciliation for every field trip/fund raiser Forms 280-41
Establish, communicate, and reinforce MCPS requirements for requests for reimbursement including: *Principal pre-approval of a fully completed MCPS Form 280-54 *Prior to disbursement, confirm receipt of goods, and when shipped, delivered to Glenallan Elementary	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	August, 2025	Completed forms 280-54 reflecting pre-approval & reflection of MCPS requirements
Use SFO receipt stock to print all receipts.	Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	All receipts printed on SFO receipt stock
Reconcile review Ch. 20, page 9 of MCPS Financial Manual and utilize the Bank Reconciliation Checklist to conduct monthly reconciliation of bank statements including the review of the monthly bank statement and check images retrieved from the online banking system.	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Monthly Checklists	Weekly & monthly secretary/principal meetings Monthly meeting with visiting book keeper	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	Monthly bank statements and cancelled checks

Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
Ensure that fund-raising must conform to Guidelines for Sponsoring an IAF Fundraiser	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Monthly Checklists	Ongoing review & email/memo communication	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	Reconciled fund raisers
Manage the use of the MCPS purchasing card in accordance with the user's guide including: *Addition of descriptions and IAF numbers to transactions *Submission of account landscape report with corresponding receipts marked received to principal by 5th *Principal approval, referencing report, by 10th	Ann Hefflin Yesenia Diaz Rosas	Monthly Checklists MCPS Purchasing Card User's Guide	Monthly account landscape reports with receipts Monthly principal approval online	Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book Keeper	Online completion of tasks Printed account landscape reports
Communicate & reinforce expectations for individual fiscal management responsibilities with staff and build their capacity to effectively complete their responsibilities.	Ann Hefflin Yesenia Diaz Rosas	Staff Guide for Fiscal Management	Meeting agendas & notes Email & memo communication	August, 2025 Ongoing- Ms. Diaz Monthly - Ms. Hefflin Visiting Book	Staff Guidance Documents Meeting notes Emails and memos
Principal and administrative secretary will schedule and use weekly and monthly time periods in which financial tasks and reviews will be completed	Ann Hefflin Yesenia Diaz Rosas	Financial Manual Visiting Book Keeper Monthly Checklists	Calendar Anecdotal Notes & Observations	Weekly Monthly Ms. Diaz Ms. Hefflin Visiting Book	Monthly schedule and observations of time used and locations

OFFICE OF SCHOOL SUPPORT AND WELL-BEING (OSSWB)	
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 60%;"> <p> <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Please revise and resubmit plan by _____ </p> <p>Comments: _____</p> <p>Director: <u></u></p> </div> <div style="width: 35%; text-align: right;"> <p>Date: <u>6/16/25</u></p> </div> </div>	