


Internal Audit Unit  
MONTGOMERY COUNTY BOARD OF EDUCATION  
Rockville, Maryland

August 10, 2023

MEMORANDUM

To: Mrs. Jennifer A. Baker, Principal  
Walter Johnson High School

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

Subject: Report on Audit of Independent Activity Funds for the Period  
April 1, 2022, through April 30, 2023

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 July 13, 2023, meeting with you; Mrs. Kathleen M. Cosgrove, school business administrator; and Mrs. Virginia E. Howard, school financial specialist, we reviewed the prior audit report dated June 23, 2022, and the status of the present conditions. 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**

The General Ledger report should be prepared and given to the principal no later than the 20<sup>th</sup> day following the close of each month. The review of this report is critical to the management of the IAF so that sound business decisions can be made when requests for purchases are submitted. If there are large negative balances on the report that continue to the end of the school year, it should prompt an inquiry, so that timely corrective action can be taken to correct the large negative

balances (refer to the *MCPS Financial Manual*, chapter 20, page 12). We found that the school had several accounts that had negative balances at the end of the fiscal year, one of which carried over from a prior fiscal year and there was no distinct plan to clear the negative balances. We recommend that you meet regularly with the financial agents to review the reports and develop a plan for reducing the negatives balances so that reports accurately present the IAF financial position.

The management of IAF must be in accordance with good business practices that include sound accounting and internal control procedures. The principal shall designate, in writing, school employees who are authorized to sign checks. Their signatures, and that of the principal's, shall be entered on a signature card filed with the financial institution and a copy must be retained on file at the school. Each check must be signed by the principal and another check signer unless the principal is absent for an extended period of time. We noted that there were multiple checks that were not signed by the principal. We also found that there were multiple hand-written checks on file and that they were not entered into the accounting system timely nor signed by the principal. In addition, we noted Automated Clearing House (ACH) transactions are not entered in the School Funds Online (SFO) system timely. To reduce the risk of fraudulent transactions and to maintain an accurate accounting of the school's financial position, we recommend that sponsors communicate with the financial agents in advance when a check will need to be issued to reduce the need for handwritten checks and to ensure that the principal will be available for signature of the check. (refer to the *MCPS Financial Manual*, chapter 20, page 1). We also recommend that the principal sign all checks unless on extended leave, or when the check is written to them. In addition, handwritten checks should only be done under extraordinary circumstances, with the circumstance documented, and the check entered in SFO immediately. We also recommend all ACH transactions be posted in SFO when the school is notified of the transaction, as this will allow the school to have an accurate accounting of the financial position of the IAF.

Schools are encouraged to contact payees who have not cashed or deposited checks within 60 days of issuance. The school can then replace checks if lost or damaged to minimize the required escheat filing process (refer to the *MCPS Financial Manual*, chapter 18, page 2). Checks that are not cashed by their payees within 180 days of issuance are considered abandoned property by law and belong to the State of Maryland. It is recommended that the school financial agent reviews outstanding checks monthly and investigates why checks have not been timely cashed in order to avoid the required escheat filing process. In order to comply with the State of Maryland law, all checks that are not cashed within 180 days are escheated annually (refer to the *MCPS Financial Manual*, chapter 20, page 12).

The procurement of goods and services must adhere to Board of Education policy, MCPS regulations and guidelines, and the Procurement Unit's Procurement Manual. In addition, the procurement of goods and services must be approved in writing by the principal prior to staff proceeding with any intended purchase. This prior approval may be granted by the principal's signature on MCPS Form 280-54, *Independent Activity Funds Request for a Purchase*, or a budget prepared by the sponsor of a school activity. The budget must be signed and dated by the principal and must indicate projected revenue by source and projected expenditure by type of item for a

period of time not to exceed a fiscal year. The sponsor cannot exceed the total amount of expenditures in the approved budget without receiving prior written approval of the principal to amend the budget. The financial agent is responsible for monitoring all budgets to ensure revenues and expenditures conform to what the principal has approved. In review of purchases, we noted that the budgets for Fiscal Year (FY) 2023 were not dated by the sponsor, financial agent, nor principal, therefore, we cannot determine if expenditures were pre-approved. We also noted some line items on budgets had been overspent and no pre-approval had been given for these additional expenditures. We recommend that the sponsor prepare a detailed budget each year and that the approved budget is monitored and revised when needed. We also recommend that the sponsor, financial agent and principal, date the budgets when reviewing and signing all budgets.

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, pages 4-5). The purpose of each disbursement must be fully explained on this form in order to properly record expenditures in appropriate accounts and to ensure that expenditures comply with IAF requirements. Additionally, all disbursements must have adequate documented support, such as a vendor itemized invoice or original receipt. In your action plan you indicated that all purchases would be pre-approved and if not you may have to deny payment/reimbursement. In our sample of disbursements, we found prior approval was not consistently obtained, and not all disbursements had adequate supporting documentation, such as an invoice or original itemized receipt attached. By requiring prior approval, the principal retains control over the expenditure of IAF funds. Also obtaining a vendor invoice or original receipt will provide documentation of what is being purchased, when the item was purchased, and if the purchase was appropriate for the funding source. We recommend that MCPS Form 280-54 be prepared by staff with an estimate of expected expenditure and signed by the principal at the time verbal approval is sought. We also recommend that MCPS Form 280-54 be prepared by staff detailing items being purchased, and that staff submit adequate documentation for the purchase when presented to the financial specialist for payment. The financial specialist must then review the documentation to ensure it is adequate to support the disbursement.

MCPS prohibits any disbursement to reimburse students for the purchase of goods or services. Students are not authorized to purchase goods or services for the school or school activities. (refer to the *MCPS Financial Manual*, chapter 20, page 7). We noted at times, items were purchased by students and parents for the school. We also noted that students and staff members made school related purchases and that these items were sometimes shipped to purchaser's home address. We recommend that it is communicated that students are prohibited from purchasing items for the school or school related activities, and that any item purchased for the school must be shipped to the school.

Except for specific excluded items, any procurement requiring the disbursement of \$7,500 or more, or any contract with an anticipated aggregate expenditure of \$7,500 or more requires the prior written authorization of the Associate Superintendent of Finance. During our review of disbursements, we found that the school had expended sums in excess of the limit to purchase a flat panel, riding mower, and a drainage system extension without the required approval. We

recommend use of MCPS Form 281-55, *Restricted Independent Activity Fund (IAF) Purchases Request for the Associate Superintendent of Finance's Approval*, when appropriate to ensure compliance with MCPS procurement requirements. To attain appropriate approval and control, we further recommend any purchase of equipment be coordinated with the MCPS Procurement Unit and any contract for field maintenance be secured through an MCPS purchase order (refer to the *MCPS Financial Manual*, chapter 15, page 2).

Aggregate school expenditures of general funds for the procurement of refreshments in connection with meetings and staff appreciation items may not exceed \$60 per individual staff member, per fiscal year, without the prior written authorization from the Office of Finance (OOF) (refer to the *MCPS Financial Manual*, chapter 20, page 5). These expenditures must be appropriately recorded in accordance with the IAF chart of accounts. In your action plan you indicated that you would not exceed allowable amounts without prior approval. We found that the school exceeded the total amount allowed in FY 2022 & FY 2023. The school submitted MCPS Form 281-55 to OOF for approval to over spend, but the school then exceeded amount approved from the OOF without additional approval. We also found instances in which expenditures for these items were incorrectly classified and recorded in various accounts. 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. We recommend that you adhere to the MCPS requirements, as well as correctly classify and record these transactions properly for an accurate accountability in regards to staff appreciation and staff refreshments.

MCPS Form 280-49A, *Authorization for Consultant/Independent Contractor (Vendor) Services Paid with Independent Activity Funds (IAF)*, specifies that this form is required (in lieu of MCPS Form 280-54) to document authorization/approval for all consultant/independent contractor services paid with IAF, regardless of the amount due for services. If payment due for the vendor's services is \$1,500 or more, a purchase order is required, EXCEPT when contracting with Montgomery County Police Officers for high school event security (refer to the *MCPS Financial Manual*, chapter 15, page 2). In your action plan you indicated that all independent contractors paid with IAF would have an approved MCPS Form 280-49A on file. We found that disbursements to contractors for services did not always have MCPS Form 280-49A completed, submitted and approved for disbursement and, when required, a purchase order being created. We recommend that the school complete and submit MCPS Form 280-49A for all contractor/vendor services and for the school to create a purchase order when the service will exceed \$1,500 within the fiscal year. We also recommend that the approved MCPS Form 280-49A is kept on file to document the authorization and approval to pay a consultant/independent contractor with IAF (refer to the *MCPS Financial Manual*, chapter 15, page 2).

Use of the MCPS purchasing card must be in accordance with the requirements of the *MCPS Purchasing Card Users 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 approver, with all purchase receipts and invoices attached. The approver must review each cardholder's transactions and approve them by the 10th of the following month, using the online

reconciliation program. We found that the delegated approver isn't approving transactions timely, cardholders are not always providing description of items purchased, indicating IAF account number when required and are not always submitting a statement of landscape report each month. We recommend that cardholders review *MCPS Purchasing Card Users Guide* to ensure purchasing card guidelines conform with MCPS requirements. We recommend the designated approver reviews and approves transactions by the 10<sup>th</sup> of the month.

Cash and checks collected by sponsors and others for IAF activities must be remitted promptly to the financial specialist, along with a completed MCPS Form 280-34, *Independent Activity Fund (IAF) Remittance Form*. An important internal control is for the sponsor to complete the MCPS Form 280-34 in its entirety and submit it to the financial specialist. The MCPS Form 280-34 and funds are to be reviewed and verified by the financial specialist in the presence of the remitter or another staff member. These receipts must be deposited promptly, and all receipts must be deposited on the last working day of each month and before each weekend or holiday. Each receipt must indicate the source of funds when entered in SFO. Additionally, the receiptee should be the remitter or the entity providing the funds (refer to the *MCPS Financial Manual*, chapter 7, pages 4-5). In your action plan you indicated that funds would be promptly remitted and verified with sponsor. During our review of cash receipts, we noted that sponsors are not always completing the remittance slip in its entirety, or sponsors are remitting funds without MCPS Form 280-34 attached. We noted that the financial specialist is completing missing fields or completing the form in its entirety for the sponsor(s). We also found that at times, staff were holding funds and not remitting to the school financial specialist when received and that funds had been held over the allowable *Cash Holding Authority (CHA)* by sponsors and the financial specialist. Additionally, we noted that the funds remitted are not being verified under dual control. We recommend that all sponsors are reminded that they must remit funds on the day they are collected and that the school financial specialist deposit funds to the bank promptly to minimize the risk of loss. In addition, we recommend staff be required to prepare and submit MCPS Form 280-34 in its entirety to the school financial specialist daily and that the school financial specialist is to verify that MCPS Form 280-34 is completed properly in the presence of the sponsor, any discrepancies should be corrected and initialed by both parties at that time. Additionally, the sponsors and financial specialist must prioritize time to insure funds are counted under dual control at the time of receipt.

The MCPS Financial Manual, Chapter 20, Appendix A, provides guidance on IAF account structure and utilization. The IAF chart of accounts is standardized for consistency in reporting. We found instances of nonconformity, and noted that sometimes transactions were not classified properly in appropriate accounts for MCPS reimbursements. We found that the financial specialist was also not submitting MCPS reimbursements timely to the Controller's office and the MCPS reimbursement account was not being consistently monitored to insure the school received their reimbursement timely from MCPS. We recommend that the school financial specialist disburses MCPS reimbursable items from the district MCPS reimbursement account, that reimbursable expenses are submitted to the controller's office by the first week of the subsequent month of the disbursement being issued and that the financial specialist review the MCPS reimbursement account regularly.

Any fund-raising activity by MCPS, schools, or school-sponsored groups, must be approved before being scheduled, advertised, or conducted. All fund-raising activities by schools or school-sponsored groups must have an MCPS staff sponsor. Monies collected by schools or school-sponsored groups through fund-raising activities are to be deposited in the school's IAF and managed according to MCPS financial procedures. Schools and school-sponsored groups are responsible for providing appropriate accounting regarding the collection and disbursement of funds (refer to the *Regulation CND-RA School-Related Fund-Raising*). We found three instances where sport clinics were being managed by parents and not in compliance with MCPS regulations. Parents or other community members are not permitted to collect or disburse funds associated with MCPS student athletic clinics or other fund-raising activities. We recommend that the school insure an MCPS employee is managing any sport clinic or fund-raising activity associated with the school. We also recommend the school maintain a calendar of events to ensure that when funds are collected they are also being remitted.

### **Notice of Findings and Recommendations**

- IAF should be managed to reduce and eliminate negative account balances.
- Checks should only be handwritten under extraordinary circumstance and will bear two signatures, one of which must be that of the principal when applicable.
- Bank adjustments must be recorded timely.
- Uncashed checks must be remitted to the state, in accordance with the MCPS escheat process.
- Budgets must be signed, dated by principal, sponsor and financial agent, budgets must be monitored to compare income and expense projections to actual results .
- Purchase requests must be approved by the principal prior to procurement (**repeat**).
- Purchase documentation must be adequate to support disbursements.
- Students are prohibited from making purchases for the school or school related activities.
- Procurements \$7,500 and over require higher approval using MCPS Form 281-55.
- Total combined expenditures for staff appreciation and meeting refreshments may not exceed \$60 per individual staff member per fiscal year without prior approval of the OOF (**repeat**).
- Payments to independent contractors/consultants require approval using MCPS Form 280-49A (**repeat**).
- Purchase card holders must review transactions timely and purchase card transactions must be approved by the 10<sup>th</sup> of the following month.
- Purchase card holders must include an IAF account number when applicable and purchase description for all transactions and submit a Statement of Account Landscape each month regardless of payment activity.
- Single source vendors should be receipted to the vendor not the remitter.
- Cash and checks (funds) collected by sponsors must be promptly remitted intact with a completed MCPS Form 280-34 to the school financial specialist (**repeat**).

- Cash and checks (funds) remitted by sponsors must be counted under dual control and promptly receipted and deposited in the bank by the school financial specialist in accordance with Chapter 7 of the *MCPS Financial Manual* (**repeat**).
- MCPS reimbursable expenses must be recorded in the designated districtwide account, submitted to controller timely and monitored on a regular basis.
- Parents or community members are prohibited from running school related fundraisers/clinics.

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. Michael Zarchin, director of school support and well-being, Office of Student Support and Well-Being, for written approval of your plan. Based on the audit recommendations, Mr. Zarchin 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 financial specialist 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. McKnight

Mr. Hull

Dr. Murphy

Ms. Morris

Mr. Stockton

Mrs. Williams

Mr. Adams

Mr. Reilly

Mrs. Chen

Ms. Eader

Mr. Klausling

Mrs. Ripoli

Mr. Zarchin

Ms. Webb

## FINANCIAL MANAGEMENT ACTION PLAN

<b>Report Date:</b> August 10, 2023	<b>Fiscal Year:</b> August 10, 2023
<b>School:</b> Walter Johnson HS - 424	<b>Principal:</b> Jennifer Baker
<b>OSSWB Associate Superintendent:</b> David Adams	<b>OSSWB Director:</b> Dr. Michael Zarchin
<p><b>Strategic Improvement Focus:</b>                  As noted in the financial audit for the period <u>4/1/2022-4/30/23</u>, strategic improvements are required in the following business processes :</p>	

Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
IAF should be managed to reduce and eliminate negative account balances. At the end of FY23 negative balances were eliminated with the exception of the music dept disney trip. We are applying funds to the negative balance each year to bring it to zero.	Principal SBA SFS	student vending credits when using the bus co. that was canceled.	Meet regularly with SBA and SFS to review the reports and develop a plan to reduce negative balances.	Monthly: Jennifer Baker Kathy Cosgrove Virginia Howard	Negative balance will be zero.
Checks should only be handwritten under extraordinary circumstance and will bear two signatures, one of which must be that of the principal when applicable. If a check must be handwritten, it will be written, but not signed by the SBA. The principal and an AP will sign the check.	Principal SBA SFS	Principal will sign checks. We have letters designating signers on file	Work with sponsors to prepare checks in advance to avoid circumstances that may require a handwritten check.	Jennifer Baker Kathy Cosgrove Virginia Howard	No handwritten check. Handwritten checks will be signed by the principal.
Bank adjustments must be recorded timely. SFS will post ACH transactions with received.	SBA SFS	SFS will post all ACH transactions when notified of the transactions	ACH transactions notifications	Virginia Howard	Bank adjustments will be recorded in a timely manner.
Uncashed checks must be remitted to the state, in accordance with the MCPS escheat process. Payees will be contacted if check is not cashed within 60 days. After 180 days the escheat filing process will begin.	SBA SFS	SFS will review outstanding checks monthly.	Monthly bank statements	Virginia Howard	The required escheat filing process will begin if checks are not cashed within 180 days of being issued.



Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
Budgets must be signed, dated by principal, sponsor and financial agent, budgets must be monitored to compare income and expense projections to actual results.	Principal SBA SFS	Sponsor must submit a budget at the beginning of the fiscal year	Approved budget Budget entered in SCO after it has been submitted and approved.	Annually: Sponsor Jennifer Baker Kathy Cosgrove Virginia Howard	Budgets will be signed and dated when approved by the principal. Budget will be monitored through SCO
Purchase requests must be approved by the principal prior to procurement. All requests to purchase must be submitted in advance of purchase. Requests received after purchase will not be approved.	Principal SBA SFS	MCPS form 280-54	MCPS form 280-54 signed and submitted in advance	Jennifer Baker Kathy Cosgrove Virginia Howard	All requests to purchase will be submitted and approved in advance.
Purchase documentation must be adequate to support disbursements. Invoices and receipts must be attached and marked received. Goods cannot be sent to an address other than Walter Johnson HS.	Principal SBA SFS	MCPS form 280-54 invoices and receipts	Properly completed and approved Request to Purchase forms.	Jennifer Baker Kathy Cosgrove Virginia Howard	Checks will not be written without proper supporting documents.
Students are prohibited from making purchases for the school or school related activities. Students will not be reimbursed for purchasing items for clubs and/or school activities.	Principal SBA SFS	MCPS form 280-54	MCPS form 280-54 for items purchased by a student must be payable to the student's parent.	Jennifer Baker Kathy Cosgrove Virginia Howard	Parent name and address will be included on the 280-54. Students will not be reimbursed for purchases

**OFFICE OF SCHOOL SUPPORT AND WELL-BEING (OSSWB)**

**Approved**       Please revise and resubmit plan by \_\_\_\_\_

Comments:

Director:  \_\_\_\_\_ Date: 10-19-23

## FINANCIAL MANAGEMENT ACTION PLAN

**Report Date:** August 10, 2023

**Fiscal Year:** August 10, 2023

**School:** Walter Johnson HS - 424

**Principal:** Jennifer Baker

**OSSWB**

**Associate Superintendent:** David Adams

**OSSWB**

**Director:** Dr. Michael Zarchin

**Strategic Improvement Focus:**

As noted in the financial audit for the period 4/1/2022-4/30/23, strategic improvements are required in the following business processes :

Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
Procurements \$7,500 and over require higher approval using MCPS Form 281-55. Form 281-55 was submitted for our purchases over \$7,500, but not placed in file. Future requests will be filed with proposals. We will also submit form 281-55 when purchasing flat screen TVs.	Principal SBA SFS	MCPS Form 281-55	MCPS Form 281-55 signed by the principal. Approved Form 281-55 filed with request and proposals.	Jennifer Baker Kathy Cosgrove Virginia Howard	All restricted IAF purchases will have the approved form 281-55 on file.
Total combined expenditures for staff appreciation and meeting refreshments may not exceed \$60 per individual staff member per fiscal year without prior approval of the OOF. We will follow MCPS guidelines to not exceed spending of \$60 per staff member.	Principal SBA SFS	MCPS form 281-55 support from PTSA, WJ Ed Foundation & WJ Boosters	Use SCO accounts to monitor staff food and appreciation spending.	Jennifer Baker Kathy Cosgrove Virginia Howard	Staff appreciation and food spending will not exceed \$60 per staff member
Payments to independent contractors/consultants require approval using MCPS form 280-49A. Form 280-49A was will be submitted for AP proctors, DJs and other contractors for school activities.	SBA SFS	Form 280-49A & supporting contracts for vendors	When contractor requests/contracts are submitted to the SFS, the SBA will submit form 280-49A.	Jennifer Baker Kathy Cosgrove Virginia Howard	All independent contractors being paid with IAF funds will have a form 280-49A submitted, approved and on file.
Purchase card holders must review transactions timely and purchase card transactions must be approved by the 10th of the following month. This process will be reviewed with card holders.	Principal SBA SFS	MCPS Purchasing Card Users Guide	Monthly statements of accounts	Jennifer Baker Kathy Cosgrove Virginia Howard	Purchase card holders will review transactions by the 7th of the month to allow time for the transactions to be approved by the 10th of each month


Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
Purchase card holders must include an IAF account number when applicable and purchase description for all transactions and submit a Statement of Account Landscape each month regardless of payment activity. This process will be reviewed with card holders	card holders SBA SFS	receipts and invoices for purchases made with school Pcard	Monthly statement of account submitted with supporting documents	Jennifer Baker Kathy Cosgrove Virginia Howard	Monthly statements will include in the description box the IAF acct number where applicable and a description of the purchase
Single source vendors should be receipted to the vendor not the remitter. The will be reviewed with staff.	SFS	MCPS form 280-34 IAF remittance form	deposits submitted with completed MCPS form 280-34	Virginia Howard	All deposits from a single source vendor will be receipted to the vendor, not staff making the deposit.
Cash and checks (funds) collected by sponsors must be promptly remitted intact with a completed MCPS Form 280-34 to the School Financial specialist. Staff will be reminded to use after hours drop for deposits and will not hold funds until the next business day.	WJ Staff SFS	deposit envelope form 280-34 after hours drop	Deposit dates will be reviewed when SFA is counting deposit in SFS office with staff.	Virginia Howard	Staff will not hold funds. Funds will be deposited the day they are collected.
Cash and checks (funds) remitted by sponsors must be counted under dual control and promptly receipted and deposited in the bank by the school financial specialist in accordance with Chapter 7 of the MCPS Financial Manual.	WJ Staff SFS	form 280-34 funds to be deposited	Funds will be counted with the SFS the day they are collected. If placed in the night drop, that will be noted on the receipt.	Virginia Howard and staff when counting deposits	

**OFFICE OF SCHOOL SUPPORT AND WELL-BEING (OSSWB)**

Approved       Please revise and resubmit plan by \_\_\_\_\_

Comments:

Director: \_\_\_\_\_



Date: 10-19-23

## FINANCIAL MANAGEMENT ACTION PLAN

<b>Report Date:</b> August 10, 2023	<b>Fiscal Year:</b> August 10, 2023
<b>School:</b> Walter Johnson HS - 424	<b>Principal:</b> Jennifer Baker
<b>OSSWB Associate Superintendent:</b> David Adams	<b>OSSWB Director:</b> Dr. Michael Zarchin
<b>Strategic Improvement Focus:</b> As noted in the financial audit for the period <u>4/1/2022-4/30/23</u> , strategic improvements are required in the following business processes :	


Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence
MCPS reimbursable expenses must be recorded in the designated districtwide account, submitted to controller timely and monitored on a regular basis.	SBA SFS	MCPS reimbursements	SFA will monitor reimbursements and record reimbursements in the correct IAF account	Virginia Howard will monitor the MCPS reimbursement account regularly	MCPS reimbursable expenses will be recorded in the correct IAF account.
Parents or community members are prohibited from running school related fundraisers/clinics. Fundraisers for athletics will go through the Athletic Specialist.	Principal Athletic Specialist SBA SFS	fundraiser request	Fundraiser request must be submitted by athletic specialist to be reviewed by the SBA and approved by the principal.	Jennifer Baker Larry Hurd, Jr Kathy Cosgrove Virginia Howard	Parents will not run and/or collect funds for fundraisers/clinics

Action Steps	Person(s) Responsible	Resources Needed	Monitoring Tools / Data Points	Monitoring: Who & When	Results/Evidence

**OFFICE OF SCHOOL SUPPORT AND WELL-BEING (OSSWB)**

Approved
  Please revise and resubmit plan by \_\_\_\_\_

Comments: \_\_\_\_\_

Director:  \_\_\_\_\_
 Date: 10-19-23