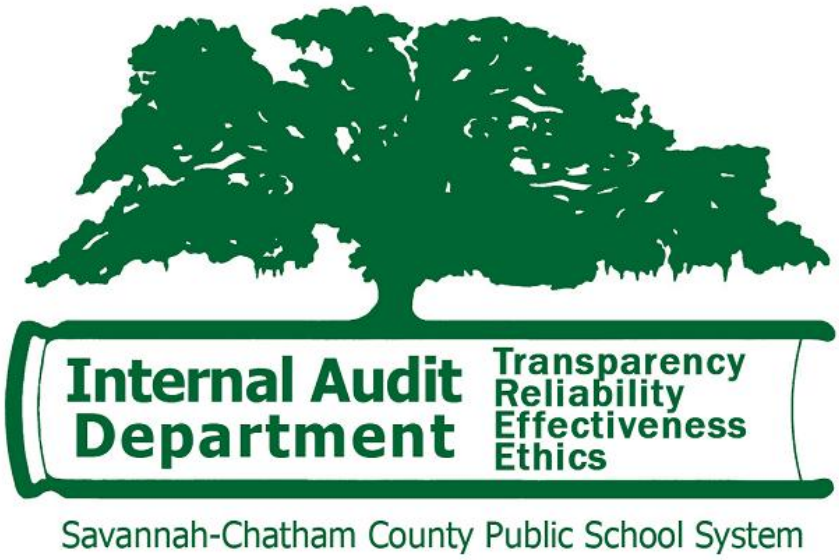
# Internal Audit Department

# Summary of Business Process Reviews

# School Year 2020-2021



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**Executive Summary**

The Internal Audit Department has completed Business Process Reviews at 11 schools/sites. Schools with a * designation were a follow-up review. The scope for the Business Process Review Reports was from July 1, 2019 – June 30, 2020.

**Area of Findings – Percent of Transactions**

| School Name | Total Findings (All Areas) | Purchasing/ AP Error Rate | SAF Error Rate | Purchase Cards Error Rate | Student Data Error Rate |
|---|---|---|---|---|---|
| Butler Elementary School | 69 | 75% | 10% | NT | 100% |
| Charles Ellis Montessori Academy * | 8 | NT | NT | NT | 7% |
| Groves High School | 20 | 17% | 3% | NT | 2% |
| Haven Elementary School | 18 | 5% | 7% | NT | 5% |
| Islands High School | 63 | 27% | 23% | 12% | 14% |
| New Hampstead High School | 4 | 0% | 3% | NT | 0% |
| Pulaski Elementary School | 12 | 3% | 0% | 7% | 8% |
| Savannah Arts Academy | 13 | 3% | 6% | 3% | 33% |
| STEM Academy at Bartlett | 27 | 3% | 1% | 33% | 9% |
| West Chatham Middle School | 41 | 26% | 17% | 100% | NT |
| Woodville Tompkins High School | 38 | 41% | 6% | 100% | 10% |
| Total | 313 | | | | |

*NT = Not Tested* Supporting report can be located in the Appendix section (pages 9-53).

## Objectives, Scope and Methodology

- The objectives of the reviews were to test internal controls for the business processes at designated schools, and to provide the principal with feedback on how to strengthen controls based on findings (initial review) or on changes implemented because of the original review.
- The scope of the reviews was dependent on the type of report conducted. For an initial report, the previous year's data was tested to identify weaknesses in the internal controls. A follow-up review is completed approximately one year after the initial review; it includes transactions completed after the initial review. The purpose of the follow-up review is to determine if changes were made to strengthen the internal control weaknesses originally identified.
- Additional follow-up reviews are conducted when the internal control environment at a school/site merits a "needs improvement" or "inadequate" rating (see page 5). Follow-up reviews are conducted periodically until the internal control environment is rated "satisfactory."
- The procedures for the reviews included a review of written policies and procedures, and sampling transactions for compliance by reviewing supporting documentation and electronic records.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

## Background

Business Process Reviews are conducted each time a principal is assigned to a different school. Selected business processes at the school are reviewed to assist the principal in determining if internal controls are functioning properly or if additional assistance is needed.

Internal Audit may schedule Business Process Reviews at schools when the leadership has not changed. The goal is to review each school at least once every three years. This assures principals and Central Office administrators that internal controls continue to work as designed for new and established principals.

Due to the Covid-19 Pandemic, principals were provided an option to move the review to the following school year.

## Internal Control Questionnaire

Internal controls help establish accountability and provide feedback to managers on whether operations are working as expected. The testing of internal controls are not performed to identify individuals not following procedures, but rather as a check to ensure that policies and procedures are being complied with. Because internal controls involve specific procedures for tasks, a system of internal controls should be a part of making the work smoother for all parties. Although some employees may feel that internal controls are restrictive, controls are actually tools to help ensure that organizational objectives are met. When internal controls are not functioning as intended, there is an increase in the risk of not meeting organizational objectives. Resources may be wasted as a result.

Internal control failures often result in employees having to spend unnecessary time in order to correct a problem; they may also result in violations of law or regulations that jeopardize State, Federal, or other funds. They may also undermine the District's ability to serve its students.

Everyone in an organization has some responsibility for internal controls, but an organization's leaders are ultimately responsible and must assume "ownership" of the internal controls for their area of responsibility.

Internal Audit has developed a list of questions to assess the internal control environment in a school. When there is a change in principal at a school, it is particularly important to assess whether the internal controls for key business processes function as they should, and whether the internal control environment – the attitude about internal controls – at the school site is as strong as it should be. This assessment will help the leadership at the school site determine whether changes are needed in order to effectively manage the business processes. The Internal Auditor and the principal at the beginning of each initial Business Process Review complete the Internal Control Questionnaire (ICQ) jointly.

**Purchasing and Accounts Payable**

Board Policy DJE, Purchasing, controls the District's purchasing process. The District's Purchasing Manual provides detailed procedures. The purchasing process is a combined effort from both the Central Office and the schools/sites. Items are requested or ordered by a school site; electronic approvals are obtained based on the dollar amount and funding source. Once all approvals are applied, the purchase order is generated and sent to the vendor. The items are then shipped to the school site, where the order is received and verified by the secretary. Electronic verification of the items received is to be entered in the District's Financial System (LEAFS) within 72 hours. Once an invoice is received and reviewed by the Accounts Payable Department, it is matched to the electronic receiving information and payment is made to the vendor.

Beginning in December 2020, the District converted the District's financial system from one platform to a different platform (LEAFS to MUNIS). The specific recommendations may not be applicable to MUNIS but the control features apply.

**Student Activity Funds**

Student Activity Funds provide a school or site with the ability to collect funds and purchase items for school related functions. Student Activity Fund (SAF) procedures are outlined in the Student Activity Fund Handbook. The administrative secretary conducts the work processes at the school site. The Student Activity Fund Coordinator, in the Division of Finance, supports and monitors the schools or sites to ensure compliance with the District's policies and procedures. Funds may be collected by designated sponsors at each school and then given to the secretary. Each transaction is documented in the District's SAF computer program called SchoolCash.net; funds are then deposited into the bank. Check Request Forms are used to document each disbursement from the account.

**Student Data**

The Disciplinary Referral process is documented in the District's Student Data Accountability Procedures Manual. The process requires a teacher to create the Disciplinary Referral Form by writing up the description of the incident. The form and the situation is reviewed by the school's administration. The

administration then determines the incident and consequence code by completing the form. The completed form is given to the Information Specialist, who enters the information into the District's Student Information System, PowerSchool. The teacher enters the student's attendance into PowerSchool's teacher component, PowerTeacher. The Information Specialist is required to adjust the attendance in PowerSchool of any student who is absent from class due to a disciplinary action, such as in-school suspension, out of school suspension, etc. This information is reported annually to the Georgia Department of Education; it is also the basis for ad hoc reports used by the District and requested by community members throughout the year.

**Purchase Cards**

The District's Purchasing Card Manual provides instructions for small purchases with a District-issued credit card, known as Purchasing Cards. Purchase Cards may be issued to principals; each card is connected to a specific account line in a school's non-salary budget. The principal may request cards for more than one budget line. All transactions are recorded on a transaction log, with supporting documentation attached. On a monthly basis, the transaction log is reconciled with the bank statement at the school/site by the secretary. The Division of Finance is notified that the reconciliation is complete; the supporting documentation is maintained at the school/site.

Beginning in December 2020, the District converted the District's financial system from one platform to a different platform (LEAFS to MUNIS). The specific recommendations may not be applicable to MUNIS but the control features apply.

## Purchasing and Accounts Payable

## Policy & Procedures Compliance

| School/Site Sample Size | SATISFACTORY (0 – 19% Findings) | NEEDS IMPROVEMENT (20% - 39%) | INADEQUATE (40% and Higher) | Effect |
|---|---|---|---|---|
| **Butler Elementary School** | | | 75% | Non-compliance issues are significant or have severe consequences |
| **Groves High School** | 17% | | | In compliance |
| **Haven Elementary School** | 5% | | | In compliance |
| **Islands High School** | | 27% | | Non-compliance issues exist |
| **New Hampstead High School** | 0% | | | In compliance |
| **Pulaski Elementary School** | 3% | | | In compliance |
| **Savannah Arts Academy** | 3% | | | In compliance |
| **STEM Academy at Bartlett** | 3% | | | In compliance |
| **West Chatham Middle School** | | 26% | | Non-compliance issues exist |
| **Woodville Tompkins High School** | | | 41% | Non-compliance issues are significant or have severe consequences |

*The most common finding:* Packing slips could not be located onsite for review.

## Student Activity Funds

## Policy & Procedures Compliance

| School/Site Sample Size | SATISFACTORY (0 – 19% Findings) | NEEDS IMPROVEMENT (20% - 39%) | INADEQUATE (40% and Higher) | Effect |
|---|---|---|---|---|
| **Butler Elementary School** | 10% | | | In Compliance |
| **Groves High School** | 3% | | | In Compliance |
| **Haven Elementary School** | 7% | | | In Compliance |
| **Islands High School** | | 23% | | Non-compliance issues exist |
| **New Hampstead High School** | 3% | | | In compliance |
| **Pulaski Elementary School** | 0% | | | In compliance |
| **Savannah Arts Academy** | 6% | | | In compliance |
| **STEM Academy at Bartlett** | 1% | | | In compliance |
| **West Chatham Middle School** | 17% | | | In compliance |
| **Woodville Tompkins High School** | 6% | | | In compliance |

*The most common finding:* Deposits were not made the same day the funds were received by the sponsor.

## Purchase Cards

## Policy & Procedures Compliance

| School/Site Sample Size | SATISFACTORY (0 – 19% Findings) | NEEDS IMPROVEMENT (20% - 39%) | INADEQUATE (40% and Higher) | Effect |
|---|---|---|---|---|
| **Islands High School** | 12% | | | In compliance |
| **Pulaski Elementary School** | 7% | | | In compliance |
| **Savannah Arts Academy** | 3% | | | In compliance |
| **Stem Academy at Bartlett** | | 33% | | Non-compliance issues exist |
| **West Chatham Middle School** | | | 100% | Non-compliance issues are significant or have severe consequences |
| **Woodville Tompkins High School** | | | 100% | Non-compliance issues are significant or have severe consequences |

*The most common finding:* Purchase card transactions did not have supporting documentation.

## Student Data

## Information Risk

| School/Site Sample Size | SATISFACTORY (0 – 19% Findings) | NEEDS IMPROVEMENT (20% - 39%) | INADEQUATE (40% and Higher) | Effect |
|---|---|---|---|---|
| **Butler Elementary School** | | | 100% | Data at risk of non-compliance |
| **Charles Ellis Montessori Academy** | 7% | | | Data is reliable |
| **Groves High School** | 2% | | | Data is reliable |
| **Haven Elementary School** | 5% | | | Data is reliable |
| **Islands High School** | 14% | | | Data is reliable |
| **New Hampstead High School** | 0% | | | Data is reliable |
| **Pulaski Elementary School** | 8% | | | Data is reliable |
| **Savannah Arts Academy** | | 33% | | Data is mostly accurate but can be improved |
| **STEM Academy at Bartlett** | 9% | | | Data is reliable |
| **Woodville Tompkins High School** | 10% | | | Data is reliable |

*The most common finding:* The incident date/code and/or consequence code on the Disciplinary Referral Forms did not match the data entry in PowerSchool.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Ms. Monica Simmons, Principal
Butler Elementary School
1909 Cynthia Street
Savannah, GA 31415

Dear Ms. Simmons,

Internal Audit has completed a Business Process Review for Butler Elementary School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Butler Elementary School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Butler Elementary School

- Purchasing and Accounts Payable,
- Student Activity Funds, and
- Student Data.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in October 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Butler Elementary School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | October 21, 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 75% |
| **Student Activity Funds** | 10% |
| **Student Data** | 100% |
| **Purchase Cards** | NA |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Butler Elementary School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Butler Elementary School
Business Process Review
October 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Seventeen purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- Ten packing slips could not be located onsite for review.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- Two entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One deposit was not made the same day the funds were received by the sponsor.
- One receipt transaction did not have a deposit slip to support the bank deposit.
- The receipts supporting three Report of Monies Collected Form were missing.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- Three Check Request Forms were incomplete. They were missing the principal's signature and/or the fund account.
- Two of the 15 disbursement transactions did not have supporting documentation.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Deposits should be made on a daily basis to reduce the risk of loss and/or theft. This also reduces the time between receipt of the funds and when the funds are available for use by the activity sponsor.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of

money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Check requests are an important part of internal control. By completing the entire check request (including the checklist box), the SAF bookkeeper knows how to prepare the check, which fund number to use to generate the check, and can verify that the check is being requested in accordance with the Activity Charter. The fund balance on the check request assures the person approving the request that funds are available for use. Signatures of the person requesting the check, approving the check and printing the check establish accountability for the funds.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

Recommendation(s)

- SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected.
- Deposits should be made the same day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within same day of the receipt of the funds.
- All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- Two student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Twenty-eight students did not have a Disciplinary Referral Form on file at the school site.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.
- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Ms. Tanya Melville, Principal
Charles Ellis Montessori Academy
220 E. 49th Street
Savannah, Georgia 31405

Dear Ms. Melville,

Internal Audit has completed a Business Process Review for Charles Ellis Montessori Academy. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Charles Ellis Montessori Academy, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Charles Ellis Montessori Academy:

- Student Data

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in October 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Charles Ellis Montessori Academy on the dates shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Jul. 18, 2019 Review | Oct. 19, 2020 Review |
|---|---|---|
| **Error Rate** | | |
| **Student Data** | 20% | 7% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Charles Ellis Montessori Academy in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Charles Ellis Montessori Academy
Business Process Review
October 2020

**RESULTS OF REVIEW**

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. The Disciplinary Referral Form was compared to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, the student's attendance data was also checked for those days.

- One Discipline Referral Form could not be located onsite.
- The incident date/code and/or consequence code on seven Disciplinary Referral Forms did not match the data entry in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Ms. Monique Hazzard-Robinson, Principal
Groves High School
201 Rommel Avenue
Savannah, GA 31408

Dear Ms. Hazzard-Robinson,

Internal Audit has completed a Business Process Review for Groves High School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Groves High School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Groves High School:

- Purchasing and Accounts Payable,
- Student Activity Funds, and
- Student Data.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in November 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Groves High School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Nov. 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 17% |
| **Student Activity Funds** | 3% |
| **Student Data** | 2% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Groves High School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Groves High School
Business Process Review
November 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Five purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- Seven packing slips could not be located onsite for review.
- Two purchase orders were not received in LEAFS within 72 hours, as required by the Purchasing Manual.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.
- Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One entry into SchoolCash.net, the District's SAF accounting system, was not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One deposit was not made the same day the funds were received by the sponsor.
- One Report of Monies Collected Form could not be located onsite.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One of the 15 disbursement transactions did not have supporting documentation.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Deposits should be made on a daily basis to reduce the risk of loss and/or theft. This also reduces the time between receipt of the funds and when the funds are available for use by the activity sponsor.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

Recommendation(s)

- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Deposits should be made the same day funds are received by the bookkeeper.
- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- One student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- The incident consequence code on one Disciplinary Referral Form did not match the data entry in PowerSchool. There was no entry on the Disciplinary Referral Form.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Ms. Dionne Young, Principal
Haven Elementary School
5111 Dillon Ave
Savannah, GA 31405

Dear Ms. Young,

Internal Audit has completed a Business Process Review for Haven Elementary School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Haven Elementary School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Haven Elementary School:

- Purchasing and Accounts Payable,
- Student Activity Funds, and
- Student Data.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in November 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Haven Elementary School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Nov. 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 5% |
| **Student Activity Funds** | 7% |
| **Student Data** | 5% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Haven Elementary School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Haven Elementary School
Business Process Review
November 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Three purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- One packing slip could not be located onsite for review.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- Three receipts could not be located on site for review.
- Two Report of Monies Collected Forms were incomplete. They were missing the date the funds were submitted and/or the name of the person submitting the funds.
- The total funds collected as identified through receipts did not match the amount of funds collected for two deposits.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One disbursement could not be located on site for review.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This

process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Check requests are an important part of internal control. By completing the entire check request (including the checklist box), the SAF bookkeeper knows how to prepare the check, which fund number to use to generate the check, and can verify that the check is being requested in accordance with the Activity Charter. The fund balance on the check request assures the person approving the request that funds are available for use. Signatures of the person requesting the check, approving the check and printing the check establish accountability for the funds.

Recommendation(s)

- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- One Discipline Referral Form could not be located on site for review.
- The incident date/code and/or consequence code on three Disciplinary Referral Forms did not match the data entry in PowerSchool.
- Two student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.
- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.
- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Mr. Derrick Butler, Principal
Islands High School
170 Whitmarsh Island Road
Savannah, GA 31410

Dear Mr. Butler,

Internal Audit has completed a Business Process Review for Islands High School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Islands High School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Islands High School:

- Purchasing and Accounts Payable,
- Student Activity Funds,
- Student Data, and
- Purchase Cards.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in October 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Islands High School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Oct. 28, 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 27% |
| **Student Activity Funds** | 23% |
| **Student Data** | 14% |
| **Purchase Cards** | 12% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Islands High School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Islands High School
Business Process Review
October 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Six purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- Nine packing slips could not be located onsite review.
- Three purchase orders were not received in LEAFS within 72 hours, as required by the Purchasing Manual.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and receivers were entered in the LEAFS system within the required time period.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s)

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can distributed as necessary, while the packing list is maintained with the purchasing documents.
- Receiving information should be entered in LEAFS within 72 hours, as required by the Purchasing Manual.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- Three Report of Monies Collected Forms were incomplete. They were missing the receipt numbers and/or the date the funds were submitted by the sponsor.
- Two entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- Seven deposits were not made the same day the funds were received by the sponsor.
- The receipts for one Report of Monies Collected Form were missing.
- The total funds collected as identified through receipts did not match the amount of funds collected for three deposits. One deposit was over $28.00, and the other two were short ($15.00 and $600.00).

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- Two Check Request Forms were incomplete. They were missing the approval of the principal and/or the category/fund account name.
- Three of the 15 disbursement transactions did not have supporting documentation.

- Two disbursements did not follow charter guidelines and/or Student Activity Fund guidelines. One disbursement was not requested by the principal and had no approval and the other disbursement did not follow charter guidelines.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Deposits should be made on a daily basis to reduce the risk of loss and/or theft. This also reduces the time between receipt of the funds and when the funds are available for use by the activity sponsor.

Check requests are an important part of internal control. By completing the entire check request (including the checklist box), the SAF bookkeeper knows how to prepare the check, which fund number to use to generate the check, and can verify that the check is being requested in accordance with the Activity Charter. The fund balance on the check request assures the person approving the request that funds are available for use. Signatures of the person requesting the check, approving the check and printing the check establish accountability for the funds.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

The SAF Handbook and the Account Charter establish guidelines for how the funds are received and disbursed. The guidelines should be followed to ensure student activity funds are utilized in the best interest of the students, provide accountability of the funds, and reduce the risk of the misuse of funds.

<u>Recommendation(s)</u>

- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Deposits should be made the same day funds are received by the bookkeeper and for the total amount as identified on the attached receipts.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.
- Disbursements should be made in accordance to their supporting charter and all guidelines as defined in the Student Activity Fund Handbook should be followed.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- No entry was made on the Discipline Referral Form on five Disciplinary Referral Forms.
- One Disciplinary Referral Form could not be located onsite.
- The incident date on four Disciplinary Referral Forms did not match the data entry in PowerSchool.
- Three student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.
- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.
- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.

PURCHASE CARDS

Internal Audit selected 15 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed. Internal Audit found the following issues:

- Two monthly reconciliations did not have the authorized signatures for approval.
- Two monthly reconciliation were not completed within a month of the bank statement.
- Five purchase card transactions did not have supporting documentation.

The reconciliation process is an important control that serves to validate the proper use of purchase cards.

Receipts validate the amount of a transaction and the items that were purchased. This detail provides accountability of the funds to ensure the items purchases comply with District policies and procedures.

Recommendation(s):

- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Receipts from the cardholder should be presented along with the Transaction Log to the bookkeeper to validate the funds expended.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Ms. Tawn Foltz, Principal
New Hampstead High School
2451 Little Neck Road
Bloomingdale, GA 31302

Dear Ms. Foltz,

Internal Audit has completed a Business Process Review for New Hampstead High School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at New Hampstead High School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at New Hampstead High School:

- Purchasing and Accounts Payable,
- Student Activity Funds, and
- Student Data.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in November 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at New Hampstead High School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Nov. 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 0% |
| **Student Activity Funds** | 3% |
| **Student Data** | 0% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at New Hampstead High School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

New Hampstead High School
Business Process Review
November 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found all transactions followed District guidelines.

Internal controls in this area appear to be functioning appropriately; therefore, we have no recommendations.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One entry into SchoolCash.net, the District's SAF accounting system, was not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One deposit was not made the same day the funds were received by the sponsor.
- The total funds collected as identified through receipts did not match the amount of funds collected for two deposits. One deposit was short ($5.00), and the other receipt was over $64.85.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Deposits should be made on a daily basis to reduce the risk of loss and/or theft. This also reduces the time between receipt of the funds and when the funds are available for use by the activity sponsor.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found all transactions followed District guidelines.

Recommendation(s)

- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Deposits should be made the same day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found all Disciplinary Referral Forms and entries into PowerSchool followed all District guidelines.

Internal controls in this area appear to be functioning appropriately; therefore, we have no recommendations.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Dr. Saroya Brown, Principal
Pulaski Elementary School
1001 Tibet Avenue
Savannah, GA 31419

Dear Dr. Brown,

Internal Audit has completed a Business Process Review for Pulaski Elementary School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Pulaski Elementary School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Pulaski Elementary School:

- Purchasing and Accounts Payable,
- Student Activity Funds,
- Student Data, and
- Purchase Cards.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed with a site visit to the school in November 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Pulaski Elementary School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Nov.2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 3% |
| **Student Activity Funds** | 0% |
| **Student Data** | 8% |
| **Purchase Cards** | 7% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Pulaski Elementary School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Pulaski Elementary School
Business Process Review
November 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Two packing slips could not be located onsite for review.
- One purchase order was not received in LEAFS within 72 hours, as required by the Purchasing Manual.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.
- Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found all transactions followed District guidelines.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found all transactions followed District guidelines.

Internal controls in this area appear to be functioning appropriately; therefore, we have no recommendations.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- No entry was made on the Discipline Referral Form for one student.
- The incident code on three Disciplinary Referral Forms did not match the data entry in PowerSchool.

- Three Disciplinary Referral Forms had an incident description that did not support the incident code on the form.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.
- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.

PURCHASE CARDS

Internal Audit selected 15 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed. Internal Audit found the following issues:

- One monthly reconciliation was not completed within the 10 days allowed by the Purchase Card Handbook for four transactions.
- One purchase card transaction did not have supporting documentation.

The reconciliation process is an important control that serves to validate the proper use of purchase cards.

Receipts validate the amount of a transaction and the items that were purchased. This detail provides accountability of the funds to ensure the items purchases comply with District policies and procedures.

Recommendation(s):

- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Receipts from the cardholder should be presented along with the Transaction Log to the bookkeeper to validate the funds expended.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Mr. Gif Lockley, Principal
Savannah Arts Academy
500 Washington Avenue
Savannah, GA 31405

Dear Mr. Lockley,

Internal Audit has completed a Business Process Review for Savannah Arts Academy. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Savannah Arts Academy, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Savannah Arts Academy:

- Purchasing and Accounts Payable,
- Student Activity Funds,
- Student Funds,
- Purchase Cards.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in October 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Savannah Arts Academy on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Oct. 27, 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 3% |
| **Student Activity Funds** | 6% |
| **Student Data** | 33% |
| **Purchase Cards** | 3% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Savannah Arts Academy in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Savannah Arts Academy
Business Process Review
October 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- One packing slip could not be located onsite for review.
- Two purchase orders were not received in LEAFS within 72 hours, as required by the Purchasing Manual.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.
- Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- The receipts supporting two Report of Monies Collected Forms were not located.
- One Report of Monies Collected Form was not located on-site.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One Check Request Forms could not be located onsite.
- Two Check Request Forms were incomplete. They were missing the account balance.
- One of the 15 disbursement transactions did not have supporting documentation.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from

SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Check requests are an important part of internal control. By completing the entire check request (including the checklist box), the SAF bookkeeper knows how to prepare the check, which fund number to use to generate the check, and can verify that the check is being requested in accordance with the Activity Charter. The fund balance on the check request assures the person approving the request that funds are available for use. Signatures of the person requesting the check, approving the check and printing the check establish accountability for the funds.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

Recommendation(s)

- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.

STUDENT DATA

Internal Audit selected one student discipline incident for review (total incidents within the scope of the review). Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- No entry of the incident code was made on the Discipline Referral Form.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.

PURCHASE CARDS

Internal Audit selected 15 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed. Internal Audit found the following issues:

- The bank statement for one transaction was not reconciled by the cardholder.
- One transaction log did not have the authorized signatures for approval.

The reconciliation process is an important control that serves to validate the proper use of purchase cards.

Recommendation(s):

- The reconciliation process should be completed as outlined in the District's Purchase Card Handbook as well as the transaction log to ensure funds are spent in accordance of Board policies and procedures.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Dr. Jimmie Cave, Principal
STEM Academy at Bartlett
E. Montgomery Cross Road
Savannah, GA 31406

Dear Dr. Cave,

Internal Audit has completed a Business Process Review for STEM Academy. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at STEM Academy, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at STEM Academy:

- Purchasing and Accounts Payable,
- Student Activity Funds,
- Student Data, and
- Purchase Cards.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in December 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at STEM Academy on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Dec. 7, 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 3% |
| **Student Activity Funds** | 1% |
| **Student Data** | 9% |
| **Purchase Cards** | 33% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at STEM Academy in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

STEM Academy
Business Process Review
December 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 29 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- One packing slip could not be located onsite for review.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found all transactions followed District guidelines.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One disbursement had receipts that did not support the amount of the check disbursed.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

Recommendation(s)

- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.

STUDENT DATA

Internal Audit selected 30 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- Three Discipline Referral Forms could not be located on site for review.
- The incident date/code and/or consequence code on two Disciplinary Referral Form did not match the data entry in PowerSchool.
- One student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.

- Two Disciplinary Referral Forms had incident descriptions that did not support the incident code on the form.
- Two Disciplinary Referral Forms had incidents that were not reported correctly in the event identifier for State Reporting on the Disciplinary Referral Form.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.
- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.
- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.

PURCHASE CARDS

Internal Audit selected 15 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed. Internal Audit found the following issues:

- No transactions logs were available for review to complete the internal control review for 15 transactions.

The reconciliation process is an important control that serves to validate the proper use of purchase cards.

Recommendation(s):

- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Ronnie Banyard, Jr., Principal
West Chatham Middle School
800 Pine Barren Road
Pooler, Georgia 31322

Dear Mr. Banyard, Jr.,

Internal Audit has completed a Business Process Review for West Chatham Middle School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at West Chatham Middle School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at West Chatham Middle School:

- Purchasing and Accounts Payable,
- Student Activity Funds. And
- Purchase Cards

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed in October 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at West Chatham Middle School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Oct. 26, 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 26% |
| **Student Activity Funds** | 17% |
| **Purchase Cards** | 100% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at West Chatham Middle School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

West Chatham Middle School
Business Process Review
October 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Nine packing slips could not be located onsite for review.
- Two purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- Seven purchase orders were not received in LEAFS within 72 hours, as required by the Purchasing Manual.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents.
- Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One Report of Monies Collected Form was incomplete. It was missing the name of person who submitted the funds.
- Three entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- Seven deposits were not made the same day the funds were received by the sponsor.
- The receipts supporting four Report of Monies Collected Form were incomplete.
- One deposit was made for more than documented on the receipt.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- One Check Request Form could not be located onsite
- Two of the 15 disbursement transactions did not have supporting documentation.
- One check was disbursed for more than the documented amount.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of

money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Receipts validate the amount transferred from one person to another in the Student Activity Fund process, i.e. from a teacher or sponsor to the bookkeeper or the bookkeeper to the bank. These receipts establish accountability for the funds. The Student Activity Fund Handbook procedures state that receipts from SchoolCash.net must be issued for all monies collected from all sources when the money is collected. This process ensures that all transactions are recorded promptly and provides a tracking mechanism to ensure that all deposits are recorded in the bank.

Deposits should be made on a daily basis to reduce the risk of loss and/or theft. This also reduces the time between receipt of the funds and when the funds are available for use by the activity sponsor.

Check requests are an important part of internal control. By completing the entire check request (including the checklist box), the SAF bookkeeper knows how to prepare the check, which fund number to use to generate the check, and can verify that the check is being requested in accordance with the Activity Charter. The fund balance on the check request assures the person approving the request that funds are available for use. Signatures of the person requesting the check, approving the check and printing the check establish accountability for the funds.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

Checks should not be disbursed for more than the supporting documentation provided with the Check Request Form.

Recommendation(s)

- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected.
- Deposits should be made the same day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. All checks should be disbursed for the same amount as the total of all supporting documentation.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.

PURCHASE CARDS

Internal Audit selected three purchase card transactions for review (total transactions within scope). The monthly reconciliations and supporting documentation were reviewed. Internal Audit found the following issues:

- We found no supporting documentation to identify reconciliation process.

The reconciliation process is an important control that serves to validate the proper use of purchase cards.

Recommendation(s):

- Receipts validate the amount of a transaction and the items that were purchased. This detail provides accountability of the funds to ensure the items purchases comply with District policies and procedures.

**SAVANNAH-CHATHAM COUNTY BOARD OF EDUCATION**
**Internal Audit Department**
**208 Bull Street, Room 310**
**Savannah, GA 31401**

Mr. Alfred McGuire, Principal
Woodville Tompkins High School
151 Coach Joe Turner Street
Savannah, GA 31408

Dear Mr. McGuire,

Internal Audit has completed a Business Process Review for Woodville Tompkins High School. The purpose of this letter is to document the results of that review.

**Review Objectives**
The objectives of the review were to test internal controls for the business processes at Woodville Tompkins High School, and to provide the principal with feedback that internal controls are working as expected.

**Scope of Review**
To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Woodville Tompkins High School:

- Purchasing and Accounts Payable,
- Student Activity Funds,
- Student Data, and
- Purchase Cards.

Some transaction testing was performed during September 2020 using data available from the District's mainframe computer systems. This review was completed with a site visit to the school on November 2020.

Internal Audit conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

**Comparison of Reviews**
Internal Audit completed a review of business processes at Woodville Tompkins High School on the date shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

| Area/Finding | Nov. 2020 Review |
|---|---|
| **Error Rate** | |
| **Purchasing and Accounts Payable** | 41% |
| **Student Activity Funds** | 6% |
| **Student Data** | 10% |
| **Purchase Cards** | 100% |

**Results of Review and Opinion**
The results of this review are listed for each of the business processes on the attachment to this letter.

Internal Audit has also included information that the administration provided regarding the actions taken or to be taken to strengthen internal controls in each area. These actions should provide the necessary internal control improvements.

Internal Audit appreciates the assistance and support provided by the principal and the staff at Woodville Tompkins High School in completing this Business Process Review.

Sincerely,

Senior Director, Internal Audit

Woodville Tompkins High School
Business Process Review
November 2020

**RESULTS OF REVIEW**

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 30 purchase orders for review. Internal Audit compared the documentation at the school site to the information in LEAFS, the District's financial accounting system. Internal Audit found the following issues:

- Ten purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- Nine packing slips could not be located onsite for review.
- Two purchase orders were not entered until after the goods were received by the school site.
- Four purchase orders were not received in LEAFS within 72 hours, as required by the Purchasing Manual.

Packing lists or similar documentation that include dates and signatures are an essential part of internal control because they provide evidence that the items were received, who had custody of the items, and that receivers were entered in the LEAFS system within the required time period.

Purchase orders use a standard approval process, creating an effective internal control. Ordering items/goods prior to completing a purchase order weakens the established controls.

Payments to vendors are triggered in part by entering the date the items are received into LEAFS. Prompt entry of receiving information, as required by the District's Purchasing Manual, allows prompt payment to vendors.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents
- Items should not be ordered prior to the completion of a purchase order. Following the established purchase order process helps to ensure the application of internal controls to purchasing transactions.
- Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual.

STUDENT ACTIVITY FUNDS

Receipts

Internal Audit selected 15 receipt transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- The receipts supporting one Report of Monies Collected Form were incomplete.
- The total funds collected on one Report of Monies Collected Form did not have receipts to support the total funds collected.

Complete documentation of receipts, including a Report of Monies Collected Form, supports the deposit of money into a specific fund. Completing the account (fund) name/number helps to ensure that money is deposited in the correct fund. Signatures on the Report of Monies Collected Forms establish accountability for the funds.

Disbursements

Internal Audit selected 15 disbursement transactions for review. The supporting documentation was reviewed for accuracy and completeness. Internal Audit found the following:

- Three Check Request Forms could not be located onsite.
- One Check Request Form did not have supporting documentation for the disbursement.
- One Check Request did not follow District guidelines. The disbursement was for a faculty purchase using student-raised funds.

Check requests are an important part of internal control. By completing the entire check request (including the checklist box), the SAF bookkeeper knows how to prepare the check, which fund number to use to generate the check, and can verify that the check is being requested in accordance with the Activity Charter. The fund balance on the check request assures the person approving the request that funds are available for use. Signatures of the person requesting the check, approving the check and printing the check establish accountability for the funds.

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund. Completing the account (fund) name/number helps to ensure that money is disbursed from the correct fund. Signatures on the Check Request Form establish accountability for the funds.

The SAF Handbook and the Account Charter establish guidelines for how the funds are received and disbursed. The guidelines should be followed to ensure student activity funds are utilized in the best interest of the students, provide accountability of the funds, and reduce the risk of the misuse of funds.

Recommendation(s)

- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.
- Faculty food purchases should not be disbursed from accounts where students raised the funds, as defined in the SAF Handbook.

STUDENT DATA

Internal Audit selected 15 student discipline incidents for review. Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- The incident date on one Disciplinary Referral Form did not match the data entry in PowerSchool.
- The incident date on four Disciplinary Referral Forms did not have complete incident dates to ensure the information on the form matched the information in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system is essential for effective use of student information, and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person

entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting.

PURCHASE CARDS

Internal Audit selected one purchase card transaction for review (total within scope). The monthly reconciliations and supporting documentation were reviewed. Internal Audit found the following issues:

- One purchase card transaction did not have supporting documentation for the transaction.

Receipts validate the amount of a transaction and the items that were purchased. This detail provides accountability of the funds to ensure the items purchases comply with District policies and procedures.

Recommendation(s):

- Receipts from the cardholder should be presented along with the Transaction Log to the bookkeeper to validate the funds expended.

**MANAGEMENT ACTION PLAN**
**Business Process Review Butler Elementary School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Secretary & Principal | We will ensure that procedures are in place to route packages to the secretary. Additionally, sign and date packing list. |
| Purchasing and Accounts Payable | | | |
| SAF.1 | SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected. | Secretary & Principal | We will ensure that all staff follow procedures and person turning in a Report of Monies Form receive receipts at the same time money is collected. |
| SAF.2 | Deposits should be made the same day funds are received by the bookkeeper. | Secretary & Principal | We will ensure deposits are made the same day funds are received. |
| SAF.3 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within same day of the receipt of the funds. | Secretary & Principal | We will ensure the sponsor follow procedures for the bookkeeper to validate funds submitted within the same day of the receipt of funds. |
| SAF. 4 | All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. | Secretary & Principal | We will follow the protocols and ensure all check requests are completed prior to printing a check including supporting documentation. |
| SAF.5 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | Secretary & Principal | We will ensure that all persons follow protocols and invoices are provided to the bookkeeper. |
| Student Data | | | |
| SD.2 | The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting. | Information Specialist & Principal | We will ensure the Disciplinary Referral Forms are kept in binder and entered accurately in PowerSchool. |
| SD.3 | Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident. | Information Specialist & Principal | We will ensure the attendance data is entered accurately to reflect the Disciplinary Referral Form. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Charles Ellis Montessori Academy School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Student Data | | | |
| SD.1 | The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting. | Administrative Team & IS Office | Monthly Discipline Data review at Attendance Committee meeting for checks and balances to check dates of discipline entry against attendance. |
| | | | Printed referrals to mitigate misinterpretation of handwriting of dates/codes etc. |
| | | | Hard copy binders in both AP office & IS office of discipline referrals and Power School Logs for monthly checks & balances. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Groves High School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Administrative Secretary | All incoming packages will be routed to the GHS administrative secretary/bookkeeper who will open and inspect and verify the contents against the packing slip and stamp the packing slip "received". Once the content of the package has been verified, the GHS administrative secretary/bookkeeper will contact the appropriate department chairperson to complete a secondary check/inspection of the received materials and distribute as necessary. The GHS administrative secretary/bookkeeper will file the packing slip with the purchase documents after entering the receiving information into MUNIS. Policy Review conducted on Tuesday, December 8, 2020. |
| AP.2 | Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual. | Administrative Secretary | The GHS administrative secretary/bookkeeper will enter all package receiving information into MUNIS with 72 hours. Policy Review conducted on Tuesday, December 8, 2020. |
| Student Activity Funds | | | |
| SAF.1 | Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds. | Administrative Secretary | The GHS administrative secretary/bookkeeper not accept incomplete *Report of Monies Collected* Forms. Policy Review conducted on Tuesday, December 8, 2020. Faculty procedural review will occur during the GHS Faculty Meeting on January 4, 2021. |
| SAF.2 | Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper. | Administrative Secretary | The GHS administrative secretary/bookkeeper will enter deposits into SchoolCash.net on the day funds are received. Policy review conducted on Tuesday, December 8, 2020. |
| SAF.3 | Deposits should be made the same day funds are received by the bookkeeper. | Administrative Secretary | The GHS administrative secretary/bookkeeper or her designated backup will deposit all collected funds on the day they are received. Policy review conducted on December 8, 2020. Faculty procedural review will occur during the GHS Faculty Meeting on January 4, 2021. |
| SAF.4 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | Administrative Secretary | The GHS administrative secretary/bookkeeper will not accept any Check Requests without all supporting documentation including invoices. Faculty/Staff procedural review will occur during the GHS Faculty Meeting on January 4, 2021. |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Administrators/Information Specialist/Teachers | All administrators, teachers, and paraprofessionals will participate in a procedural review of how to properly complete a Student Disciplinary Referral Form. Any incomplete DR form that is submitted to the GHS IS will be returned to the author with the incomplete areas highlighted for completion. The GHS IS will not enter information into PowerSchool from an incomplete DR form. Procedural review will occur during the GHS Faculty Meeting on January 4, 2021. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Haven Elementary School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Administrative Secretary/.5 Secretary | Meeting with secretaries to ensure that this process is taking place. |
| Student Activity Funds | | | |
| SAF.1 | Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds. | Admins Secretary<br>Sponsors Principal | Secretary will ensure that the sponsors are completing the forms in its entirety. A review of this process will be held with the sponsors to ensure they understand the process. Principal will check forms after they have been submitted to the secretary. |
| SAF.2 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds. | Admin Secretaries<br>Sponsors<br>Principal<br>and/or Assistant Principal | Secretary will not accept the Report of Monies Collection Form without the other forms of documentation that was previously listed. |
| SAF.3 | All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. | Admin Secretary<br>Principal<br>and/or Assistant Principal | Checks will not be printed without the proper requested documentation submitted. Principal and AP will verify the process first to make sure all steps have been followed before signing checks |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Principal/Assistant Principal/Information Specialist/Bus Driver | The principal and assistant principal will be sure to review all forms when submitted to ensure they have been filled out completely. We will make sure to remind the bus drivers of all the areas needed to be completed prior to turning in. Information Specialist will be required to review the forms also prior to entering them into Power School to ensure that the forms have been filled out completely. |
| SD.2 | The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting. | Principal/Assistant Principal/Information Specialist | Principal and AP will meet and review expectations with Information Specialist. She will be reminded to make sure the report has been entered accurately and principal and assistant principal will double check to make sure the report has been entered correctly. |
| SD.3 | Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident. | Principal/Assistant Principal/Information Specialist/Homeroom Teacher | Principal and AP will meet with Information Specialist and homeroom teachers to ensure everyone understands the process. Communication is the key. Homeroom teachers must be made aware as to when the students have been suspended so that they are taking their attendance correctly. Information Specialist will also be reminded to check the attendance for accuracy. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Islands High School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Principal<br>Office Secretary<br>Bookkeeper Head Custodian Athletic Director | To ensure all purchase orders have a receiver document with a signature and an accurately corresponding date, all packages will continue to be routed to secretary/bookkeeper for verification and accountability. After which, the contents of the package will be distributed to appropriate personnel. Additionally, additional internal controls and periodic checks will occur to ensure appropriate documentation and protocols are consistently utilized. |
| AP.2 | Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual. | Principal<br>Bookkeeper | Bookkeeper will establish daily dedicated time to ensure receivers are entered within the required time frame. Principal and bookkeeper will establish monthly reviews. |
| Student Activity Funds | | | |
| SAF.1 | Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds. | SAF Sponsor Bookkeeper | Bookkeeper will establish daily dedicated time to review and ensure Report of monies collected forms are completed in its entirety. Principal and bookkeeper will establish monthly meeting dates to review SAF budget and process. |
| SAF.2 | Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper. | Bookkeeper | Bookkeeper will establish daily dedicated time to enter daily deposits in SchoolCash.net Principal and bookkeeper will establish monthly meeting dates to review SAF budget and process. |
| SAF.3 | Deposits should be made the same day funds are received by the bookkeeper. | Bookkeeper | Bookkeeper will establish daily dedicated time to review/complete. Principal and bookkeeper will establish monthly meeting dates to review SAF budget and process. |
| SAF.4 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within same day of the receipt of the funds. | SAF Sponsors<br>Bookkeeper | To ensure SAF guidelines are followed, we will utilize SAF handbook to review all policies/procedures and documentation with SAF sponsors. |
| SAF.5 | All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. | SAF Sponsors<br>Bookkeeper | To ensure SAF guidelines are followed, we will utilize SAF handbook to review all policies/procedures and documentation with SAF sponsors. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Islands High School**
**Management's Response and Action Plan**

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| SAF.6 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | SAF Sponsor Bookkeeper | To ensure SAF guidelines are followed for all transactions as per the specific charter, we will continue to utilize SAF handbook policies to review with all appropriate personnel to ensure that purchases are disbursed from appropriate accounts as defined by SAF handbook and that all check requests and documentation are completed as per SAF guidelines. Additionally, as an additional measure, bookkeeper will review specific charters and/or confirm with appropriate district SAF contact when expenditure request is not clear, if it is deemed appropriate as per the established charter prior to approval. Finally, we will employ additional internal checks designed to ensure all supporting documentation be provided prior to any disbursements. |
| SAF.6 | Disbursements should be made in accordance to their supporting charter and all guidelines as defined in the Student Activity Fund Handbook should be followed. | Bookkeeper | Bookkeeper will review specific charters and/or confirm with appropriate district SAF contact when expenditure request is not clear, if it is deemed appropriate as per the established charter prior to approval. Finally, we will employ additional internal checks designed to ensure all supporting documentation be provided prior to any disbursements. |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Principal<br>Assistant Principal<br>Information Specialist | To ensure all disciplinary referral forms are fully completed prior to entering data entered in PowerSchool, the information specialist will conduct document review using checklist prior to entering and return to administration for full completion, if applicable. |
| SD.2 | The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting. | Information Specialist | (1)To ensure all disciplinary referral forms accurately correspond to data entered in PowerSchool, we will establish periodic peer reviews to ensure that all appropriate personnel including assistant principals, information specialist, and attendance clerk have fully and accurately completed documentation prior to entering in PowerSchool. (2)Job embedded training will be provided to new Information specialist and refresher training provided to attendance clerk |

**MANAGEMENT ACTION PLAN**
**Business Process Review Islands High School**
**Management's Response and Action Plan**

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| SD.3 | Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident. | Principal<br>Assistant Principal<br>Attendance Clerk<br>Information Specialist | (1)To ensure all disciplinary referral forms accurately correspond to data entered in PowerSchool, we will establish periodic peer reviews to ensure that all appropriate personnel including assistant principals, information specialist, and attendance clerk have fully and accurately completed documentation prior to entering in PowerSchool. (2)Job embedded training will be provided to new Information specialist and refresher training provided to attendance clerk |
| Purchase Cards | | | |
| PC.1 | The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook. | Principal<br>Bookkeeper | Principal will review purchase card handbook with bookkeeper. Monthly process reviews with bookkeeper will take place to ensure reconciliation protocols are consistently utilized. |
| PC.2 | Receipts from the cardholder should be presented along with the Transaction Log to the bookkeeper to validate the funds expended. | Principal<br>Bookkeeper | To ensure all receipts are submitted and maintained with the transaction log, all receipts will be submitted immediately upon purchase or upon availability of receipts (the next available day). |

**MANAGEMENT ACTION PLAN**
**Business Process Review New Hampstead High School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Student Activity Funds | | | |
| SAF.1 | Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper. | Secretary | Bookkeeper will be sure to double check that deposits are processed daily and that sponsors are turning in deposits daily. |
| SAF.2 | Deposits should be made the same day funds are received by the bookkeeper. | Secretary | All SAF deposits are taken to the bank daily. There are instances where the bank is closed for holidays and the school is open and the deposits had to be made the following day. The bookkeeper will ensure deposits are made daily. |
| SAF.3 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within same day of the receipt of the funds. | Secretary | Bookkeeper will take more time in reviewing the deposits from the sponsors to be sure that the receipts and the monies collected forms match and that everything is recorded correctly. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Pulaski Elementary School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Secretary | All packages will be routed to the secretary for receiving purposes. She will open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, she will disburse the contents of the package and maintain the packing list with the purchasing documents. |
| AP.2 | Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual. | Secretary | The secretary will enter receiving information LEAFS within 72 hours, as required by the District's Purchasing Manual. |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Assistant Principal, Information Specialist | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the Information Specialist as the person entering the data in order to provide complete and reliable information for state and local reporting. The Assistant Principal will check for completion of the Disciplinary Referral Form before the Information Specialist inputs the data and the Assistant Principal will maintain a hardcopy copy of the record in a discipline notebook. |
| | The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting. | Assistant Principal, Information Specialist | The data included on the Disciplinary Referral Form should be entered in PowerSchool by the Information Specialist accurately for the discipline incident to provide complete and reliable information for state and local reporting. |
| | | | The Assistant Principal and Information Specialist will meet monthly (last work day of each month) to ensure the paper copies of the Disciplinary Referral Forms accurately match the data entered into PowerSchool. Notes on these monthly meetings will be kept by the Assistant Principal and Information Specialist. |
| Purchase Cards | | | |
| PC.1 | The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook. | Secretary | The secretary/bookkeeper will review the District's Purchase Card Handbook and complete the reconciliation process on a monthly basis. |
| PC.2 | Receipts from the cardholder should be presented along with the Transaction Log to the bookkeeper to validate the funds expended. | Secretary | The cardholder will present the receipt within 24 hrs. after purchase to the secretary/bookkeeper to validate funds expanded. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Savannah Arts Academy**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Administrative Secretary | All packages delivered are routed to the administrative secretary. Admin secretary will open the package, compare the contents to the packing list, sign, and date the packing list to create accountability for all items received. After the packing slip (documentation) is signed, and receiving information is updated in LEAFS/MUNIS, the contents may be distributed. |
| AP.2 | Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual. | Administrative Secretary | All receiving information will be updated and accounted for in LEAFS/MUNIS after the administrative secretary accounts for the items comparing the packing slip to the contents. A review of the District's Purchasing Manual will assist in clarifying any misconceptions. |
| Student Activity Funds | | | |
| SAF.1 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds. | Financial Secretary/Sponsors/Administrator | Sponsors of classes, clubs, honors societies, athletic teams, etc. will attend an online meeting to review the Student Activity Fund (SAF) process and procedure for maintaining accurate accounting practices. |
| SAF.2 | Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds. | Financial Secretary/Administrator | Report of Monies Collected Forms will be complete in their entirety before the financial secretary accepts the forms, receipt books and monies collected. |
| SAF.3 | All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. | Financial Secretary/Administrator | Before printing a check for signature and payment, the financial secretary and administrator will review the Check Request Form and all supporting documentation to ensure its accuracy, including proper receipts, signatures and completion of the Check Request Form in its entirety, |
| SAF.4 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | Financial Secretary/Administrator | All supporting documentation will be attached to the Check Request Form before sent to the administrator for approval. |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Assistant Principal(s) / Principal / IS | Assistant principals will review the process for completing the Disciplinary Referral Form with principal. Before meeting with student/parent, and securing the proper signatures, the form will be properly completed . Forms will be reviewed before they are sent to the IS to be input in PowerSchool. |
| Purchase Cards | | | |
| PC.1 | The reconciliation process should be completed as outlined in the District's Purchase Card Handbook as well as the transaction log to ensure funds are spent in accordance of Board policies and procedures. | Administrative Secretary Principal | The administrative secretary will review the procedure with the principal to make certain all transactions are properly coded in the transaction log and have the proper documentation. |

**MANAGEMENT ACTION PLAN**
**Business Process Review STEM Academy**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Admin Secretary and Principal | The admin secretary will serve as the point person to check in all packages, verify package contents, and maintain packing lists with supporting purchasing documents. The principal will monitor the process. |
| Student Activity Funds | | | |
| SAF.1 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | Admin Secretary, Principal, School Staff | Staff members will participate in a second semester refresher of the SAF process to include funds submitted and check request procedures. The admin secretary will ensure all staff members consistently follow protocols. Principal will monitor the process. |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Principal and Assistant Principal | Administrative staff will review disciplinary referral form completion information. Disciplinary referral forms will be completed thoroughly according to guidelines to ensure accuracy and completeness. |
| SD.2 | The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting. | Principal, Assistant Principal, and Information Specialist | Administrative staff will review the process for entering disciplinary referral information into PowerSchool for accuracy. Admin team will include the Information Specialist as a check to ensure accuracy. |
| SD.3 | Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident. | Principal, Assistant Principal, and Information Specialist | Administrative staff will review the process for entering disciplinary referral information into PowerSchool for accuracy. Admin team will include the Information Specialist as a check to ensure accuracy. |
| Purchase Cards | | | |
| PC.1 | The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook. | Principal-card holder and Front Desk Secretary-Reconciler | Purchase Card reconciliation process will be followed according to the updated process received 7/28/2020. Purchase Card reconciliation under the updated guidelines were followed beginning August 2020. |

**MANAGEMENT ACTION PLAN**
**Business Process Review West Chatham Middle School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Admin Secretary | Informed the front office staff that all packages are to be routed to the admin secretary for receiving and disbursement. Shared with the admin secretary she will be the point of contact for package reconciliation and disbursement to the proper person(s). |
| AP.2 | Receiving information should be entered in LEAFS within 72 hours, as required by the District's Purchasing Manual. | Admin Secretary | Review of the Purchasing Manual to ensure guidelines are followed to support a clear chain of custody and logging of receipt |
| Student Activity Funds | | | |
| SAF.1 | Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under $5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds. | Admin Secretary | Review with the Admin Secretary of this procedure in order to account for funds collected (in addition to monies collected that is less than $5.00) |
| SAF.2 | SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected. | Admin Secretary | Ensuring all receipts are pulled from SchoolCash.net and prepare a report that is to be submitted on a monthly basis. |
| SAF.3 | Deposits should be made the same day funds are received by the bookkeeper. | Admin Secretary or Front Office Secretary | Follow up with a reminder that all deposits must be made same day in order to ensure funds are available for use and to limit/eliminate misplaced funds |
| SAF.4 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within same day of the receipt of the funds. | Charter Sponsors Admin Secretary | SFA Charter handbook will be provided once again to the staff who have elected to sponsor various activities as a reminder of the procedures that are to be followed. |
| SAF.5 | All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. | Admin Secretary | Follow up and refresher of procedures surrounding the local check request and printing process to ensure all documentation is collected prior to the issuance of checks |
| SAF.6 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | School Staff | Reminder communication to staff making them aware of the required documentation needed in order to be reimbursed for purchased that were approved in advance. |
| Purchase Cards | | | |
| PC.1 | Receipts validate the amount of a transaction and the items that were purchased. This detail provides accountability of the funds to ensure the items purchases comply with District policies and procedures. | Admin Secretary | Reviewed the new reconciliation process to ensure all steps are followed in order to support purchase card payment. Monthly deadlines sent for school-based reconciliation in order to turn in the required documents prior to the district's hard deadline. |

**MANAGEMENT ACTION PLAN**
**Business Process Review Woodville Tompkins High School**
**Management's Response and Action Plan**

| Business Process Area | Recommendation | Responsible Area(s) | Action |
|---|---|---|---|
| Purchasing and Accounts Payable | | | |
| AP.1 | All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is maintained with the purchasing documents. | Administrative secretary/bookkeeper | The administrative secretary or her back-up (bookkeeper) will check in ordered items against invoices. |
| AP.2 | Items should not be ordered prior to the completion of a purchase order. Following the established purchase order process helps to ensure the application of internal controls to purchasing transactions. | Administration | A quarterly meeting with members of the faculty and staff to review purchase order protocols. Administration will be notified when items come in without complete POs and individuals who don't follow protocols will be disciplined. |
| AP.3 | Receiving information should be entered in MUNIS within 72 hours, as required by the District's Purchasing Manual. | Administration, secretaries | Time will be given to secretaries to meet the 72 hour deadline |
| Student Activity Funds | | | |
| SAF.1 | Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds. | Administration, bookkeeper, club sponsors | A yearly meeting with the members of the faculty and staff to review receiving monies for clubs/activities and SAF Protocols. The bookkeeper will send updates and tips monthly regarding SAF protocols needing to be followed. The bookkeeper will inform administration of infractions. Individuals who don't follow protocols will be disciplined. |
| SAF.2 | All check requests should be completed prior to printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request. | Administration, bookkeeper | Prior to completing a check request, the sponsor must fill out the SAF request fund form and return to the bookkeeper. The bookkeeper will give the paperwork to the administrator to sign. The sponsor must then bring the receipt and fill out the reimbursement paperwork prior to receiving a check. |
| SAF.3 | Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form. | Administration, bookkeeper | Prior to completing a check request, the sponsor must fill out the SAF request fund form and return to the bookkeeper. The bookkeeper will give the paperwork to the administrator to sign. The sponsor must then bring the receipt and fill out the reimbursement paperwork prior to receiving a check. |
| SAF.4 | Faculty food purchases should not be disbursed from accounts where students raised the funds, as defined in the SAF Handbook. | Administration | Administration will follow SAF protocols regarding faculty food purchases. The appropriate accounts will be accessed for faculty food purchases. |
| Student Data | | | |
| SD.1 | Disciplinary Referral Forms should be fully completed, including the referral code, name of person making the referral, parent/guardian information, disposition of the incident, signature of the person entering the information, and signature of the person entering the data in order to provide complete and reliable information for state and local reporting. | Administration, Informational Specialist | A checklist will be created and utilized when submitting Disciplinary referrals to ensure that all information has been entered. |
| Purchase Cards | | | |
| PC.1 | Receipts from the cardholder should be presented along with the Transaction Log to the bookkeeper to validate the funds expended. | Administration, Administrative secretary, bookkeeper | Administration, administrative secretary, and bookkeeper will meet monthly to review transaction log and verify purchases made from purchasing card. |