


Office of Shared Accountability
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

October 26, 2015

MEMORANDUM

To: Dr. Donna R Jones, Principal
Bethesda-Chevy Chase High School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period
January 1, 2014, through June 30, 2015

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

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

In our meeting on October 16, 2015, with you, Dr. Debra Munk, director of school support and improvement of high schools, Mr. Luis Carias, business administrator, and Mrs. Jackie Spear, financial specialist, we reviewed the status of the conditions described in our prior audit report dated April 22, 2014, and the status of present conditions. This audit report presents the findings and recommendations resulting from our examination of the IAF records and financial accounts for your school for the period designated above. It should be noted that your appointment as principal was effective July 1, 2015, subsequent to the audit period.

Findings and Recommendations

The principal is the fiduciary agent for the IAF. In this role, the principal is obligated to assure that management of the IAF meets MCPS requirements (see MCPS Financial Manual p. 20-1). This responsibility involves monitoring monthly reports, determining the cause of any negative account balances and developing a plan to eliminate them, and ensuring that financial reports fairly present the status of the student funds. We found that the disbursement of funds to pay for IB exam fees exceeded funds collected that resulted in a deficit of approximately \$12,000 in the IB Fees Class of 2015 account. In addition, the reimbursement amounts received for MCPS exam waivers were \$5,461 and \$9,324 less than requested for FY 2014 and FY 2015 respectively. These testing activity deficits contributed to an overall weak financial condition. We recommend that your school business staff review current MCPS exam fee guidelines with the testing coordinator to ensure that waiver eligibility guidelines are understood. In addition, we recommend that a plan be put in place to monitor collection of fees, so that sufficient funds needed to pay the cost of exams are collected from seniors prior to their graduation.

Transfers between general ledger accounts may be made only after MCPS Form 281-46, *IAF – Transfer*, has been executed by both the account sponsor and the principal. Transfers must be fully documented and adhere to MCPS guidelines for allowable uses of funds. Although transfer requests were routinely signed by the former principal, we found instances where transfers were inappropriate or did not have adequate documentation. The sponsor for the Class of 2014 requested the balance of funds remaining in the class account to be transferred to the AP Exam account for which she also was the sponsor, without any written approval of the outgoing class officers to do so. We also noted that the \$14,012 collected in FY 2014 and FY 2015 for transcript fees had no expense charged to the account, and the total amount was transferred to the general account. Although prohibited, approximately \$3,500 of general student funds was used to pay for staff development expenses not reimbursed by a grant. We recommend that the business staff review transfers to ensure that requests are supported by proper documentation, and that transfers meet requirements for appropriate use of funds, prior to presenting requests to the principal for approval (see MCPS Financial Manual, p. 20-10).

Cash advances to staff members for allowable IAF expenditures must be issued by check to the staff member and monitored for timely return of receipts or invoices together with any remaining unspent funds for deposit. The financial specialist did not demonstrate a well-defined process for monitoring the return of receipts and remaining cash from these advances. One advance in the amount of \$200 disbursed on May 15, 2015, was still outstanding at the time of our arrival to conduct the audit. Upon our request, receipts were eventually provided, but the remaining unspent cash was not. We found two additional instances in our sample in which unspent funds from cash advances had not been returned with receipts. There was no documentation to indicate that the financial specialist had followed up with the staff member to obtain receipts or unspent funds. We recommend that cash be advanced to staff only when no other means of procuring goods or services is possible, and financial staff have a well-defined monitoring process to ensure timely return of receipts and unspent funds.

MCPS Form 280-54, *Request for a Purchase*, is used to obtain principal approval to proceed with an intended purchase. The purpose of each disbursement must be fully explained on this form in order to properly record expenditures in appropriate accounts, and to ensure that expenditures comply with IAF requirements. Invoices for goods or services must be signed by the purchaser to indicate satisfactory receipt. In our sample of disbursements, we again found prior approval was not consistently obtained when required. Many disbursements did not have adequate documentation to fully explain the reason for the expenditure, and invoices were not always signed by the receiver. Action is needed to correct these conditions and bring purchasing into conformity with MCPS requirements (see MCPS Financial Manual, p. 20-5).

Equipment items purchased with IAF become the property of MCPS and are subject to MCPS Regulation EDC-RA, *Control of Furniture and Equipment Inventory*. We again noted that equipment purchased by the school had not been added to the MCPS inventory and affixed with barcodes. In addition, we noted that the school collected a fee for rental of MCPS equipment to an outside organization. The transaction was described as a donation in the school's records. We recommend that staff review the policy to ensure that staff understand ownership of MCPS property and that equipment is properly coded for inventory adjustment.

Cash and checks collected by sponsors and others for IAF activities should be remitted promptly to the financial specialist with MCPS Form 280-34, *MCPS Remittance Slip*. Remittances received should, in turn, be promptly deposited into the school's bank account. We again found staff collecting funds were at times holding rather than remitting them timely to the financial specialist (see MCPS Financial Manual, p.7-4). Remittances were not always promptly deposited into the school's bank account. Funds received from outside sources were often recorded in the name of the account sponsor rather than in the name of the payer, and obligation receipts were not supported by a report of daily obligation receipts from the obligation system. To minimize the risk of loss and provide assurance that available funds will be fully utilized to meet school needs, all funds collected should be remitted to the financial specialist daily, supported with adequate documentation, properly receipted, and promptly deposited.

Retail sales tax must be collected by the school and remitted to the State of Maryland on the sales of all taxable merchandise (see MCPS Financial Manual, p. 18-2). Taxable merchandise includes yearbook, school store, fund-raiser items, physical education clothing, and other items that become the personal property of the individual making the purchase. We again found that sales tax was not remitted on some clothing sales and was not properly calculated on the sale of all yearbooks. We recommend attaining full compliance by identifying activities for which sales tax must be collected and remitted to ensure that sales prices are established to preclude activities from generating a loss.

Fund-raising at the school must conform to the *Guidelines for Sponsoring an Independent Activity Fund Fund-Raiser*. We again found that there was a lack of adherence to these guidelines. Following these internal control procedures provides for accountability of funds raised as well as the opportunity to evaluate the results at the conclusion of the event. Each

fund-raiser should be approved by the principal in writing and the approval retained in the business office. Financial transactions for each fund-raising activity should be recorded in a separate account in the fund-raiser series with a completion report prepared that analyzes the results (see MCPS Financial Manual, p. 20-11). We again found some fund-raisers recorded in class or club accounts, approvals not on file, completion reports either not on file or signed by the business administrator without written delegation of authority by the principal, and funds raised for charities not disbursed timely. We recommend that staff review fund-raising guidelines and establish consistent processes to bring this activity into compliance.

Control over the yearbook activity continues to need improvement. Proceeds from the sale of yearbooks are generated from the student body as a whole, and should benefit the student body as a whole (see MCPS Financial Manual, p. 20-1). Only the principal may obligate the school by contract for goods or services (see MCPS Financial Manual p. 20-7). We found that expenses for the FY 2015 yearbook increased over \$16,000 from the original contract without a written amendment signed by the former principal. A budget prepared by the sponsor and signed by the former principal contained mathematical errors, with no indication of financial staff review or monitoring. The MCPS Form 281-25, *Statement of Profit or Loss*, for this activity contained several errors. Although the yearbook sponsor was paid the full stipend for FY 2014 and FY 2015, the school also paid another staff member for editing the yearbook. In addition to these issues, we noted that yearbook profits were used almost exclusively to benefit yearbook staff and the sponsor's other areas of responsibility at the school, rather than the student body as a whole. We recommend that you, business staff, and the sponsor meet to review responsibilities, and to periodically evaluate the activity to ensure that any contract amendments needed meet MCPS requirements and the goals of the school, and are approved, in writing, by you.

Field trips must be conducted in accordance with MCPS Regulation IPD-RA, *Travel-Study Programs, Field Trips and Other Student Organization Trips*. Trip approval forms signed by the principal and associate superintendent, when required, should be retained in the business office. Sponsors should record cost and fee information for each field trip on MCPS Form 280-41, *Field Trip Accounting*, or equivalent, and submit the data to the financial specialist when a trip is completed (see MCPS Financial Manual, p. 20-9). The record of the names of participants and sums collected strengthens internal controls by enabling the reconciliation of receipts to sums recorded in the field trip account. Fees assessed to students will be set as nearly as possible only to offset the costs incurred by MCPS. They are not to be designed to create profits for a school (see MCPS Financial Manual, p. 20-1). We again found that not all sponsors submitted completed data at the conclusion of each trip, and that data was not being compared to the final account reconciliation report. We did not find approval by the associate superintendent for the Chicago Band Trip and noted large surpluses transferred for two music trips to the department without documentation to indicate the offer of refunds to parents. We recommend all sponsors be required to follow the procedures outlined above and coordinate with the business office staff for planning and reconciling field trips.

Admission receipts should be controlled according to MCPS Regulation DMB-RA, *Control of Admission Receipts*. We again found inconsistencies in completion and retention of ticket reports for most events in our sample. It did not appear that actual tickets were verified with MCPS Form 280-50, *Tickets and Cash Report of Admissions Manager*, when tickets were issued. We noted errors on the ticket inventory in beginning ticket numbers issued, and then found the same errors on MCPS Form 280-50, *Tickets and Cash Report of Admissions Manager*, conveying the appearance that ticket reports may have been created from the inventory after the fact, rather than when tickets were issued. Dates for signatures were often preprinted on ticket forms so that we could not rely on dates to determine when forms were signed. Ticket forms were not consistently signed by parties responsible for the duties of ticket controller, admissions manager, and report auditor, and retained for audit. We recommend that staff review the ticket process to ensure that beginning and ending ticket numbers are verified by the ticket controller and the admissions manager when tickets are issued with the ticket form, and that all tickets can be accounted for on ticket forms and the school's perpetual ticket inventory.

Summary of Recommendations

- The principal shall determine the cause of negative balances for timely corrective action;
- The principal and business staff should develop a business plan to reduce the deficit;
- Transfers between accounts must meet MCPS requirements for appropriate use of funds and should be fully documented;
- Financial staff must timely follow up with those receiving cash advances for return of receipts and unspent funds;
- Purchase requests must be approved by the principal prior to procurement (repeat);
- Purchase documentation must be adequate to support disbursements (repeat);
- Purchaser must confirm receipt of goods or services prior to disbursement (repeat);
- Furniture and Equipment control must comply with MCPS Regulation EDC-RA (repeat);
- Funds collected by sponsors must be promptly remitted with MCPS Form 280-34 to the financial specialist (repeat);
- Remittances must be promptly deposited (repeat);
- Funds received from outside sources should be recorded in the name of the payer;

- Obligation receipts should be documented by a report of daily collections from the obligation system;
- Tax must be collected on taxable sales and remitted to the Comptroller of Maryland (repeat);
- Fund-raising must conform to *Guidelines for Sponsoring an IAF Fund Raiser* (repeat);
- All contracts and contract amendments must be signed by the principal;
- Completion of stipend activities must be verified by the principal prior to issuing payment to staff member;
- Funds generated by the student body as a whole should benefit the student body as a whole;
- Field trips must conform to MCPS Regulation IPD-RA (repeat); and
- Admission events must be conducted in accordance with MCPS Regulation DMB-RA (repeat).

Other matters were discussed and satisfactorily resolved. We appreciated the cooperation and assistance of your staff. In accordance with MCPS Regulation DIA-RA, *Accounting for Financial Operations/Independent Activity Funds*, please provide a response to the Internal Audit office within 30 days of this report, with a copy to Dr. Darryl L. Williams, associate superintendent of secondary schools. The Office of School Support and Improvement will follow up on this audit.

RWP:DKH:sd

Copy to:

Dr. Zuckerman
Dr. Statham
Dr. Navarro
Dr. Williams
Dr. Munk
Mrs. Chen
Mrs. DeGraba
Mrs. Milwit

Fiscal Management Action Plan

School: Bethesda-Chevy Chase High School

Principal: Donna Redmond Jones

Approved by associate superintendent: _____ Date of approval: _____

Findings and Recommendations of School's Financial Report	Description of Resolution And Person(s) Responsible	Timeline	Evidence of Completion
<p>1) Account Balances</p> <p>a) The principal shall determine the cause of negative balances for timely corrective action;</p> <p>b) The principal and business staff should develop a business plan to reduce the deficit;</p>	<p>The School Business Administrator(SBA) and Financial Specialist(FS) are holding weekly meetings during the whole year with the principal to monitor the school's account balances and discuss upcoming planned expenditures in order to better strategize methods on how to minimize the negative ending balances of FY15 so that this result does not repeat for FY16. Strategies that are currently being successfully implemented for improving IAF cash negative balances are:</p> <p><u>On the Expense Side:</u></p> <ol style="list-style-type: none"> SBA and FS will ensure that all materials of instruction are appropriately charged to the Materials of Instruction account so that the school's cash reserves are preserved. SBA and FS will ensure that the school is not paying for expenditures when there are not funds available to cover the costs of the expenditure. SBA will increase communication with the IB Testing Coordinator and IB Testing Assistant to ensure test registration payments are collected prior to ordering IB tests. SBA will increase communication with the AP Testing Coordinator and AP Testing Assistant to eliminate unnecessary expenses such as hiring too many proctors for AP tests. <p><u>On the Revenue Side:</u></p> <ol style="list-style-type: none"> B-CC H.S. received \$5,390.00 in AP/IB testing reimbursements funds for last year's FY15 student test takers who received free and reduced meal services. B-CC HS will continue to hold school fundraisers with locally-owned restaurants, vendors, and/or companies to offset the negative balance. In FY16, we have received a \$2,000.00 donation so far from a locally owned restaurant in Bethesda. All testing fees for FY16 IB testing were secured through collections of student payments except for four students with financial-hardship waiver needs. The four remaining students' testing fees amounted to \$1391.00, and will be paid from parent donations and a grant from the B-CC Foundation. SBA will do a quarterly cash position analysis to show improvement in cash position. 	<p>Continuous monitoring all year.</p>	<ol style="list-style-type: none"> '03 Instructional Materials Account Balance spent entirely. Planning and purchasing accordingly for making payments. Data Planning/SBA will meet with IB Coordinator to map out the IB process. Data Planning/SBA will meet with AP Coordinator to map out testing logistics. Depositing of Testing Reimbursement Checks in General Account. Collecting sufficient funds to close account deficit. Use of grant-writing with Foundation appropriately to pay for part of the fees due. Goal is to reach a positive cash position value equivalent to normal cash position value for previous years.
<p>2) Transfers Process</p>	<p>The School Business Administrator, and principal are working with the financial</p>	<p>Continuous</p>	<ol style="list-style-type: none"> Goal was to have Senior

<p>a) Transfers between accounts must meet MCPS requirements for appropriate use of funds and should be fully documented;</p>	<p>specialist to improve our internal controls regarding the creation and documentation of transfer requests. We have communicated with the financial specialist regarding the need for properly providing adequate documentation or description for each and every transfer. The financial specialist will provide both the principal and School Business Administrator an explanation for any planned transfers prior to submitting them and will include a description of the transfer upon submission. The following changes have been made:</p> <ol style="list-style-type: none"> 1. The Business Office has communicated with class sponsors and their officers in the fall of 2016 to ensure that we have written approval regarding transferring remaining funds for a purpose. 2. The Business Office will no longer be transferring transcript fees to the general account. Our registrar and resource counselor have identified an ongoing need to collect transcript fees to offset costs of printing, mailing and applying seals/stamps, particularly when corresponding with international schools. 3. The one time error in using \$3,500 of general student funds for paying for staff development expenses not reimbursed by a grant will not reoccur because all staff development expenses will now be pre-authorized and ensured that they are covered by PTA or Foundation grant funds prior to having teachers or staff attend the trainings. 	<p>monitoring all year.</p>	<p>SGA support AP/IB students with excess funds. Goal is accomplished.</p> <ol style="list-style-type: none"> 2. No transferring of any guidance transcript fees. All fees go towards related expenses. 3. No payments for providing staff development training will be paid from the general school cash account.
<p>3) Cash Advances a) Financial staff must timely follow up with those receiving cash advances for return of receipts and unspent funds;</p>	<p>The Business office will <u>no longer grant cash advances</u> to staff except in rare circumstances. Instead the process will be to reimburse staff for pre-authorized purchases, when the Business office is presented with receipts.</p> <p>The Business Office will document the steps taken to meet with staff to collect receipts and related forms to ensure timeliness.</p>	<p>As of Sept. 2015- Completed(No granting of cash advances; except in extreme cases)</p>	<p>1. As of Sept. 2015- Completed(No granting of cash advances; except in extreme cases)</p>
<p>4) Purchase Requests a) Purchase requests must be approved by the principal prior to procurement; b) Purchase documentation must be adequate to support disbursements; c) Purchaser must confirm receipt of goods or services prior to disbursement;</p>	<p>The School Business Administrator, and principal are working with the financial specialist to ensure the principal has approved IAF expenditures prior to a purchase. During Pre-Service training we communicate the process and procedures for completing IAF request for purchase forms to all staff. More in-depth training was provided to all staff who manage accounts. The Financial Specialist will not accept any Form 280-54 if it is not financially compliant or complete, nor will she submit it to the principal for approval. The principal will not authorize payment for invoices if those expenditures are beyond what is in an approved budget, or if the IAF request for purchase form has not been approved in advance.</p>	<p>Continuous monitoring all year.</p>	<ol style="list-style-type: none"> 1. Must have all Budgets- Complete. 2. Must have all Request for Purchases Completed. 3. Must have all supporting documentation such as list of attendees or receipts returned for purchase requests. 4. Must have all invoices signed by receiver to certify receipt of goods or services.
<p>5) Equipment Purchases a) Furniture and Equipment control must comply with</p>	<ol style="list-style-type: none"> 1. Staff will conduct an inventory of their equipment purchases. 2. With regards to the loaned out music equipment, the band sponsor does not intend to is unlikely to loan equipment again. However, if there is a request to rent music equipment, the band director will seek guidance from the business office to adhere to 	<p>Continuous monitoring all year.</p>	<ol style="list-style-type: none"> 1. Inventorying will be completed before the end of the calendar year. 2. Any purchases of upcoming equipment

<p>MCPS Regulation EDC-RA;</p> <p>6) Remittance Deposits/Receipts Funds collected by sponsors must be promptly remitted with MCPS Form 280-34 to the financial specialist; Remittances must be promptly deposited; Funds received from outside sources should be recorded in the name of the payer; Obligation receipts should be documented by a report of daily collections from the obligation system;</p>	<p>financial protocols.</p> <ol style="list-style-type: none"> The financial specialist will ensure that she only accepts and receives deposits that contain signatures on completed deposit remittance slip forms. The financial specialist will ensure that all funds/direct deposits are recorded and remitted timely on a daily basis, and if for some reason they are not, that a valid reason is attached explaining the circumstances. The Financial Specialist will consistently enter in the description portion of receipts and deposits appropriately rather than using shorter, insufficient forms of description. 	<p>Continuous monitoring all year.</p>	<p>that require inventorying will be labeled.</p> <ol style="list-style-type: none"> End of month check that all funds have been remitted in a timely manner and with a proper description.
<p>7) Sales Tax Collections a) Tax must be collected on taxable sales and remitted to the Comptroller of Maryland;</p>	<ol style="list-style-type: none"> As soon as a fundraiser is complete the group or club sponsor needs to complete a post-fundraiser completion report. If any of the goods sold through the fundraiser require payment of sales tax the Financial Specialist and School Business Administrator will prepare the calculation of this amount based on the documents submitted to indicate the amount to be paid. The financial specialist will make subaccounts for fundraisers for better tracking of taxable sales. Then, she will prepare and finalize documentation for sponsors to sign. The yearbook sponsor will make the appropriate changes for this year's end of year accounting for sales tax. 	<p>Continuous monitoring all year.</p>	<ol style="list-style-type: none"> At the end of each fundraiser ensure subaccounts are created and do taxable sales of the fundraiser if applicable. Yearbook sponsor will make the recommended changes.
<p>8) Fundraising Deposits a) Fund-raising must conform to <i>Guidelines for Sponsoring an IAF Fund Raiser</i>;</p>	<ol style="list-style-type: none"> The financial specialist and School Business Administrator must make sure that all fundraisers, including bake sales and restaurant fundraisers are recorded in fundraiser accounts and have fundraiser requests and completion reports signed by principal. The School Business Administrator will make sure that all fundraiser approval forms signed by principal remain in file. The principal has authorized the SBA to sign completion reports for fundraisers. Sponsors will continue to be made aware of the fundraiser process. Sponsors have been informed that they can no longer proceed with holding fundraisers without first requesting for approval and completing the post report. Class sponsors have been informed that they need to do the fundraiser request as well as completion reports in a timely manner. Any overall losses will be explained in the notes of the completion report. The Business Office will work hard to identify creative solutions to specific problems such as these to ensure a solution is found in a timely manner. 	<p>Continuous monitoring all year.</p>	<p>If successful each School Fundraiser would be found to contain the following:</p> <ul style="list-style-type: none"> ○ Fundraiser request approval Form signed. ○ Fundraiser Account opened. ○ Funds deposited in a timely manner. ○ Flyers and Price Lists if used made available ○ Taxes on taxable items paid. ○ Excess inventory items made available. ○ Fundraiser Completion

		Continuous monitoring all year.	Report signed and dated. 1. Budgets must be made available in a timely manner. 2. Any changes to budgets must be pre-approved. 3. Contracts must be made available. 4. Any changes to contracts need to be pre-approved. 5. Funds raised for students should then be used for student body as a whole. 6. Auditors will be consulted when there is a question regarding a fundraiser. 7. Stipends must be pre-verified by the principal.
<p>9) Yearbook Contracts</p> <p>a) All contracts and contract amendments must be signed by the principal;</p> <p>b) Completion of stipend activities must be verified by the principal prior to issuing payment to staff member;</p> <p>c) Funds generated by the student body as a whole should benefit the student body as a whole;</p>	<p>1. If any changes to the original contract are needed, the yearbook sponsor will provide a request to amend contracts to the business office and then have it signed by the SBA and the principal.</p> <p>2. The School Business Administrator, financial specialist and principal met with the yearbook advisor to communicate that the following corrections must be made:</p> <ol style="list-style-type: none"> Sales receipts will need to include ad sales. The yearbook sponsor will make changes accordingly Transfers will need to be designated appropriately in the accounts description section. The FS will make changes accordingly. Expenses will be designated appropriately in the accounts description section. The profit/loss value amount needs to be calculated carefully with consideration of the negative impact that adjustment corrections from the previously listed areas can have on the final calculation. <p>3. The School Business Administrator and principal have signed the FY16 yearbook budget. The SBA will oversee the budget to ensure that spending is followed within the agreed upon amounts.</p> <p>4. The yearbook sponsor was alerted that additional amounts cannot be paid out of yearbook profits to another staff member for editing.</p> <p>5. All yearbook activity profits designated for expenses outside of yearbook production will only occur with pre-approval by the principal.</p>	Continuous monitoring all year.	<p>All Field Trip files must contain the following:</p> <ol style="list-style-type: none"> Signed and Approved Field Trip Request packet. List of Student Payments Field Trip payments deposited in a timely manner. Evidence of Refunds offered to students.
<p>10) Field Trips</p> <p>a) Field trips must conform to MCPS Regulation IPD-RA;</p>	<ol style="list-style-type: none"> Staff and sponsors will continue to be reminded about recording dates and information correctly on their records for field trip fee collections. They are also reminded at the beginning of the year. All field trip approvals will be filed in one central, accessible location. The School Business Administrator and financial specialist will review field trip collection amounts to be sure that field trip sponsors have calculated them correctly. Transfers will not be made from the general account to pay for field trip shortfalls. If a field trip has a significant surplus, funds will be offered to the students and parents. Final comprehensive spreadsheets are already completed by staff members holding field trips but they will need additional assistance from the Business Office to include the payments made online via Online School Payments. The financial specialist will write specific explanations for transfers related to funds collected for field trips. 	Continuous monitoring all year.	<p>All Field Trip files must contain the following:</p> <ol style="list-style-type: none"> Signed and Approved Field Trip Request packet. List of Student Payments Field Trip payments deposited in a timely manner. Evidence of Refunds offered to students.

<p>11) Ticket Admissions a) Admission events must be conducted in accordance with MCPS Regulation DMB-RA (repeat).</p>	<ol style="list-style-type: none"> The ticket admissions process consists of the tickets completed and signed by the Ticket Controller (School Business Administrator) at the time that they are issued out to the Admissions Manager (Athletic Director). A copy will now be filed within the SBA's office when issuing out the tickets to the Admissions Manager. Several errors found in beginning ticket numbers issued were due to data entry errors performed by the School Business Administration Ticket Controller that will no longer occur. The SBA will increase communication with the Athletic Director (Admissions Manager) to ensure that issued tickets are entered correctly into each ticket report. The School Business Administrator will make more of a concerted effort to enter the Perpetual Ticket Inventory correctly without any errors. Dates previously entered into the ticket report form by computer were the dates when the Ticket Controller created the report form for submitting to the Admissions Manager. These dates will no longer be typed into the report. 	<p>Continuous monitoring all year.</p>	<p>Ticket Admissions Changes</p> <ol style="list-style-type: none"> Keep a physical copy of ticket reports issued. Will work on reduction of small amount of errors in beginning ticket numbers entered into the report forms. Typed-in dates onto the ticket reports will no longer be included. Will work on reduction of small amount of data entry errors into Perpetual Ticket Inventory Excel report.
--	---	--	--

Note: A copy of the approved plan is to be sent to the Internal Audit Office, CESC, Room 11.