Town of Greenwich

Findings and Recommendations

Internal Audit of Student Activity Funds

September 2020 – Audit Report
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II. Greenwich Public Schools – Student Activity Fund Audit - Project Overview

Project Overview
A. Background

The Town of Greenwich (hereinafter referred to as “the Town”) engaged blumshapiro to provide internal audit services related to the operations of the Greenwich Public Schools (GPS) Student Activity Funds. blumshapiro performed a review of the money collection processes, activity fund accounts, collection and spending protocols, account reconciliations, and policies/procedures/controls in place as it pertains to managing these funds.

B. Project Approach & Tasks

This review included the following project tasks:

1. Reviewing the documented processes and controls within the Student Activity Fund programs within the Greenwich School District
2. Reviewing the controls around reconciling selected Student Activity Fund accounts including the High School and three Middle Schools
3. Confirming how monies for the Student Activity Fund programs are collected
4. Confirming how differences in monies collected are tracked/monitored
5. Confirming the technologies used to process Student Activity Fund transactions
6. Testing Student Activity Fund transactions for the 2018-2019 and 2019-2020 fiscal years
7. Providing management with a report of our findings and recommendations
8. Meeting with management (virtually if required) to review the results of the report

C. Acknowledgements/Commendations

blumshapiro would like to thank the GPS staff for their participation, support, on-going dialogue, and feedback during this project.

blumshapiro would also like to acknowledge and recognize that the Student Activity Handbook provided to us during our internal audit, contained a comprehensive set of documented policies and procedures.

In addition, we would also like to recognize the Financial Service Coordinator at GPS for his professionalism and responsiveness to all of blumshapiro’s requests.
III. Greenwich Public Schools – Student Activity Fund Audit – Student Activity Funds Overview

Student Activity Funds Overview

The Board of Education, on behalf of the Town of Greenwich, has established and maintained student/school activity funds that are used for the educational benefit of currently enrolled students. Student activity funds are to be used to complement but not conflict with instructional programs. The student activity funds supplement but do not take the place of programs or services which should be funded through the regular District operating/capital budget. Funds are used to support authorized extra-curricular and school activities, including but not limited to costs associated with team sports, clubs, assemblies, honor societies, speakers, field trips, scholarships, class accounts, and student government.

Below is a description of the Student Activity Funds operations within GPS:

1. Schools/Accounts managing Student Activity Funds
   a. Not all Greenwich Elementary Schools have Student Activity Funds in place
      i. For 7 of the 11 Elementary Schools, Student Activity Funds are managed via a single, “District” account
         1. This includes Cos Cob School, Glenville School, Hamilton Avenue School, North Mianus School, Old Greenwich School, Parkway School, and Riverside School
         2. The other Elementary Schools do not have student activity funds
         3. As of May 2020, there are 16 subaccounts in the District Student Activity Fund Account, totaling approximately $40K
   b. Each Greenwich Middle School has their own Student Activity Fund Account
      i. Central Middle School (CMS)
         1. 29 subaccounts, approximately $31K (as of May 2020)
      ii. Eastern Middle School (EMS)
         1. 20 subaccounts, approximately $106K (as of May 2020)
      iii. Western Middle School (WMS)
         1. 17 subaccounts, approximately $70K (as of May 2020)
III. Greenwich Public Schools – Student Activity Fund Audit – Student Activity Funds Overview

c. Greenwich High School (GHS) has their own Student Activity Fund Account
   i. 184 subaccounts, approximately $531K (as of May 2020)
d. The District and each of the other schools have their own bank accounts with Chase Bank

2. Activities/Revenue-generation for Student Activity Funds
   a. Per interview with the Financial Service Coordinator, and after reviewing account balances, the largest ($ amount) revenue-generating activities per each School are as follows:
      i. District Account – Music programs/concerts
      ii. Central Middle School – Orchestra, School Play
      iii. Eastern Middle School – Walk-A-Thon, Drama/Music programs
      iv. Western Middle School – 8th grade trip
      v. Greenwich High School – Class trips, Proms, School Store, Model UN, Graduation, Yearbook

3. Collection types
   a. Each School currently accepts the following payment types:
      i. Cash
      ii. Check
      iii. Money Order
      iv. Online Payments
         1. Typically, online payments are only utilized for large events (theater/orchestra show tickets) and purchases that are $40 or more dollars per student (e.g. overnight trips)
III. Greenwich Public Schools – Student Activity Fund Audit – Student Activity Funds Overview

4. Student Activity Fund approvals
   a. Each school has a designated administrative role as well as school administrators involved in the management and accounting for student activity funds
      i. District Account – Managed primarily by the Financial Service Coordinator, approvals are done by School Principals
      ii. Central Middle School – Managed primarily by a School Administrative Assistant, approvals are done by the School Principal
      iii. Eastern Middle School – Managed primarily by a School Administrative Assistant as well as the Financial Service Coordinator, approvals are done by the School Principal
      iv. Western Middle School – Managed primarily by a School Administrative Assistant, approvals are done by the School Principal
      v. Greenwich High School (GHS) – Managed primarily by the Financial Service Coordinator, approvals are done by the Director of Student Activity Funds and Headmaster
   b. Typically, the Administrative personnel and Financial Service Coordinator track the activities within the student activity fund software
   c. School Administrators are utilized for spending/dischursement approvals and signoffs

5. Software Systems for managing Student Activity Funds
   a. EPES is used to manage the GPS’s Student Activity Funds
      i. Web-based system used to manage all student activity funds at all locations
      ii. Currently, there is one (1) shared user login “BK” (for “Bookkeeper”) that each user logs into the system with. From there, a unique password is required for each specific School/location
         1. The passwords are fairly simple and are changed annually
         2. The Financial Service Coordinator uses and can access all Schools accounts (knows all passwords)
III. Greenwich Public Schools – Student Activity Fund Audit – Student Activity Funds Overview

b. Third-party Payment Processors
   i. MySchoolBucks is used to obtain online payments from parents and guardians for student activities that typically cost more than $40 per student
   ii. Ludus Tickets is used for online GHS show ticket sales
   iii. World Strides is used for online 8th grade trip to Washington DC payments for CMS, EMS, and WMS

c. Microsoft Excel
   i. Student activity fund advisors (teachers, coaches, sponsors, etc.) who are responsible for cash/payment collections per student for particular events generally utilize an Excel spreadsheet to track students and payments

6. Student Activity Fund policies
   a. The GPS Business Office has a comprehensive Student Activity Fund Handbook (last updated in 2013)
   b. The Handbook includes the following components:
      i. Procedures (includes gifts and grants)
      ii. Transaction Guide
      iii. Forms (standard reconciliation forms, deposit/disbursement voucher, transfer voucher, club applications, donation forms, grant approval forms, field trip requests, etc.)
      iv. Consultants (Liability forms, insurance requirements, templates, etc.)
      v. Agreements (W9s, Workmen’s Compensation, Consulting agreement)
      vi. FAQ (Questions regarding Student Activity Funds)
      vii. References (Sales and Tax Use, Town Cash procedure, Returned Checks, etc.)

7. Standard Student Activity Fund documents and forms
   a. GPS has standard documents and forms used to manage the funds including:
III. Greenwich Public Schools – Student Activity Fund Audit – Student Activity Funds Overview

i. Student Activity Fund Deposit Voucher
   1. Required signatures by Advisor/Coach, Director of Student Activities & Athletic Director (GHS only), Building Administrator (Elementary and Middle Schools only)

ii. Student Activity Fund Disbursement Voucher
   1. Required signatures by Advisor/Coach, Director of Student Activities & Athletic Director (GHS only), Building Administrator (Elementary and Middle Schools only)

iii. Student Activity Fund Transfer Voucher
   1. Required signatures by Advisor/Coach, Director of Student Activities & Athletic Director (GHS only), Building Administrator (Elementary and Middle Schools only)

iv. Monthly Reconciliation Summary (requirement to include bank reconciliation, activity ledger report, month to date register report/transaction history, copy of bank statement with this document)
   1. Signed by Principal

v. Cash Donation to the GPS
   1. Required signature by Donor, Building Administrator, Program Coordinator (if applicable), Title IX Coordinator (if applicable), and Chief Operating Officer

8. Internal Audit Program
   a. Per the GPS Student Activity Fund Handbook, Procedure E-02.2, “All activity accounts will be subject to periodic internal audit by the District Business Office and/or Town of Greenwich accounting staff.”
   b. The last internal audit was performed in 2012 and identified some issues including:
      i. Procedures were found in compliance with policy, however there was a lack of separation of duties noted as a major internal control problem – “The same employee that receives funds is the sole user of the software, makes deposits, prepares and issues vendor checks, reconciles the bank accounts, and processes journal vouchers and effects transfers.”
      ii. Additional findings included lack of signatures on some of the vouchers tested and reconciliation timeliness issues
iii. As a result of the audit, the Board of Education implemented additional controls and remediations:

1. Signed receipt documents by staff
2. Addition of sales tax accounts for Eastern and Western Middle Schools
3. Use of a check scanner at the GHS
4. Listing all VOID checks in the disbursement journal
5. Required signatures on all Disbursement Vouchers
Overall Audit Conclusion
blumshapiro determined an overall audit rating of “Satisfactory” for the Student Activity Fund audit for the Greenwich Public Schools. However, blumshapiro did note some exceptions related to the timeliness of document signoffs and in a few instances, lack of evidence available for testing. Blumshapiro’s detailed audit results are broken out individually by each school below.

Control Findings and Recommendations
blumshapiro identified and reviewed several financial and operational controls regarding GPS Student Activity Funds. The findings and recommendations below were noted in conjunction with our analysis.

1. Finding – Shared System user account is used for all Schools to manage student activity funds
   a. blum performed a review of user access rights within the Student Activity Fund management software, EPES, for appropriateness and general security best practices
   b. Currently, there is only one (1) shared user account used for all Schools to manage student activity funds
      i. There is generally (1) user per School who accesses EPES with the exception of the Financial Service Coordinator who has access to all accounts (knows the password for each School)
   c. A password is required (per School/location) to access the individual School’s student activity fund accounts
      i. Passwords only expire annually and were noted to be very basic/easy to guess

1. Recommendation – Strengthen Password Controls within EPES
   a. To align with best business practices, password parameters should be strengthened to include the following settings (as much as possible given any limitations of the system)
      i. 10-12 character minimum with complexity required
      ii. Expiration every 120 days; previously used passwords are not to be repeated
b. Ideally, every user within the EPES software would have their own unique username and password but due to licensing constraints, it is understood that distinguishing/delineating user access by password only (per School) is how Greenwich has chosen to proceed
   i. For audit trail purposes, if the District moves forward to have more than one (1) user per School building, additional licenses/user accounts should be purchased

2. **Finding** – Reimbursement activity/transactions are difficult to identify within activity fund software
a. blum reviewed the setup of various transactions and identifiers in EPES. Per interview with the Financial Services Coordinator and after a review of the GL reports, it was noted that there is no unique identifier or “code” that indicates a transaction is a reimbursement
b. Currently, a user can generally tell a transaction is a reimbursement because the “payee source” is a person’s name

2. **Recommendation** – Utilize a common subaccount number that can indicate reimbursement
a. The District should consider using a subaccount number, similar to how they use subaccount 400 to indicate “donations,” for reimbursements to more easily identify and report on these types of student activity fund transactions

3. **Finding** – Timeliness of School Principal/Headmaster sign-off on reconciliations needs improvement
a. As part of our reconciliation review and testing, it was noted that School Principals/Headmaster are not consistently signing off on their review of monthly student activity fund reconciliations in a “timely” manner
b. Several sign-offs occurred more than one (1) month after the reconciliation was prepared for review
   i. Test results (by School) are provided later in the report

3. **Recommendation** – Set a standard regarding reconciliation review “timeliness”
a. The District should document a standard timeframe for what is acceptable regarding monthly reconciliation reviews and signoffs including the preparation date, principal/headmaster review/sign-off, and District Finance Supervisor review/sign-off
b. blumshapiro would consider sign-off within seven (7) business days of month-end as “timely” for monthly reconciliation review and sign-off/approval

4. Finding – Frequency of student activity fund internal audit needs definition
a. As noted in the overview section of this report, GPS Student Activity Fund Handbook, Procedure E-02.2, “All activity accounts will be subject to periodic internal audit by the District Business Office and/or Town of Greenwich accounting staff”
   i. “Periodic” is not defined in the policy, the last internal audit occurred in 2012 (8 years ago)

4. Recommendation – Define the frequency of student activity fund internal audit and perform on a standard, more frequent ongoing basis
a. The District should determine what an appropriate definition of “periodic” internal audits should be for the GPS and update the procedure E-02.2 to reflect this
b. blumshapiro would consider every 2-4 years an appropriate time frame for regular internal audit of student activity funds in order to ensure any lack of adherence to policy is identified and corrected
Student Activity Fund Controls Testing

As part of this audit, blumshapiro tested the activities within Student Activity Funds for the 2018-2019 and 2019-2020 fiscal years. For each control, blum assessed the control for effectiveness and provided an audit conclusion of “Satisfactory,” “Needs Improvement,” “Unsatisfactory,” “Inconclusive,” or “Not Applicable.”

### Audit Conclusion Key

<table>
<thead>
<tr>
<th>Conclusion Rating</th>
<th>Rating Calculation/Logic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Satisfactory</td>
<td>75-100% of the samples selected for testing passed the test criteria with no exceptions</td>
</tr>
<tr>
<td>Needs Improvement</td>
<td>50% or more of the samples selected for testing passed the test criteria with exceptions</td>
</tr>
<tr>
<td>Unsatisfactory</td>
<td>50% or more of the samples selected for testing did not pass test criteria; exceptions were noted</td>
</tr>
<tr>
<td>Inconclusive</td>
<td>Audit test files and/or supporting documents were not available during testing; unable to conclude on testing results</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>No test data was identified for the School selected</td>
</tr>
</tbody>
</table>

Summary test results are on the following pages. Tests include:

1. Monthly Reconciliations 2018-2019
3. Student Activity Fund Deposits 2018-2019
4. Student Activity Fund Deposits 2019-2020
5. Disbursements 2018-2019
6. Disbursements 2019-2020
7. Reimbursements 2018-2019
8. Reimbursements 2019-2020
10. Donations 2019-2020
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

1. MONTHLY RECONCILIATION TESTING 2018-2019

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Greenwich High School</th>
<th>Central Middle School</th>
<th>Western Middle</th>
<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>RC.1</td>
<td>Financial Service Coordinator packages reconciliation documents with standard Summary SAF Cover Sheet.</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RC.2</td>
<td>Financial Service Coordinator provides reconciliation packet to Principal or Headmaster &amp; District Finance Supervisor for review, date &amp; signature, within 10 business days after month end.</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
</tr>
</tbody>
</table>

Summary findings for each School of the four (4) monthly reconciliations tested. The months tested include: July 2018, September 2018, January 2019 and March 2019.

1. Greenwich High School
   a. Three (3) were not prepared timely (within 10 business days) (RC.2)
      i. Of the 3 monthly reconciliation noted above, 1 was prepared in July 2020. Although, the reconciliation existed, it was performed and signed in conjunction with our request resulting in an exception related to timeliness and completion.
   b. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 4 monthly reconciliation noted above, all 4 were signed as of July 2020
   c. Three (3) were not signed timely (within 10 business days) by the Principle or Headmaster (RC.2)
i. Of the 3 monthly reconciliations noted above, 1 was signed as of July 2020
d. Two (2) reconciliation packages had outstanding checks dated greater than 6 months on the Outstanding Check List. In addition, there was no documented evidence of review or evidence noting appropriate action was taken place. (RC.1)

2. Central Middle School
a. Two (2) were not prepared timely (within 10 business days) (RC.2)
i. Of the 2 monthly reconciliations noted above, 1 was prepared in July 2020. Although, the reconciliation existed, it was performed and signed in conjunction with our request resulting in an exception related to timeliness and completion
b. Three (3) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
i. Of the 3 monthly reconciliations noted above, 1 was signed as of July 2020
c. Two (2) were not signed timely (within 10 business days) by the Principal or Headmaster (RC.2)
i. Of the 2 monthly reconciliations noted above, 1 was signed as of July 2020
d. Two (2) reconciliation packages had outstanding checks dated greater than 1 year on the Outstanding Check List. In addition, there was no documented evidence of review on the Outstanding Check List for July 2018. Further, it was noted the same outstanding checks were still listed on the September 2018 Outstanding Check List, evidencing no appropriate action was taken place for at least two months. (RC.1)

3. Western Middle School
a. Two (2) were not prepared timely (within 10 business days) (RC.2)
b. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
c. Two (2) were not signed timely (within 10 business days) by the Principle (RC.2)
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

4. Eastern Middle School
   a. Two (2) were not prepared timely (within 10 business days) (RC.2)
      i. Of the 2 monthly reconciliation noted above, 1 was prepared in July 2020. Although, the
         reconciliation existed, it was performed and signed in conjunction with our request resulting in
         an exception related to timeliness and completion
   b. Three (3) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 3 monthly reconciliation noted above, 1 was signed as of July 2020
   c. Two (2) were not signed timely (within 10 business days) by the Principal or Headmaster (RC.2)
      i. Of the 2 monthly reconciliation noted above, 1 was signed as of July 2020
   d. Two (2) reconciliation packages had outstanding checks dated greater than 1 year on the
      Outstanding Check List. In addition, there was no documented evidence of review on the Outstanding
      Check List for July 2018. Further, it was noted the same outstanding checks were still listed on the
      September 2018 Outstanding Check List, evidencing no appropriate action was taken place for at
      least two months. (RC.1)

5. District Elementary Schools
   a. Two (2) were not prepared timely (within 10 business days) (RC.2)
      i. Of the 2 monthly reconciliation noted above, 1 was prepared in July 2020. Although, the
         reconciliation existed, it was performed and signed in conjunction with our request resulting in
         an exception related to timeliness and completion
   b. Three (3) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 3 monthly reconciliation noted above, 1 was signed as of July 2020
2. MONTHLY RECONCILIATION TESTING 2019-2020

<table>
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<tbody>
<tr>
<td>RC.1</td>
<td>Financial Service Coordinator packages reconciliation documents with standard Summary SAF Cover Sheet.</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RC.2</td>
<td>Financial Service Coordinator provides reconciliation packet to Principal or Headmaster &amp; District Finance Supervisor for review, date &amp; signature, within 10 business days after month end.</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
</tr>
</tbody>
</table>

Summary findings for each School of the four (4) monthly reconciliations tested. The months tested include: October 2019, February 2020, March 2020, April 2020.

1. Greenwich High School
   a. Three (3) were not prepared timely (within 10 business days) (RC.2)
      i. Of the 3 monthly reconciliations noted above, 1 was prepared in July 2020. Although, the reconciliation existed, it was performed and signed in conjunction with our request resulting in an exception related to timeliness and completion
   b. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 4 monthly reconciliation noted above, 3 were signed as of July 2020
   c. Three (3) were not signed timely (within 10 business days) by the Principal or Headmaster (RC.2)
      i. Of the 3 monthly reconciliation noted above, 1 was signed as of July 2020
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

d. Two (2) reconciliation packages had outstanding checks dated greater than 6 months on the Outstanding Check List (RC.1)
   i. In addition, there was no documented evidence of review or evidence noting appropriate action has taken place

2. Central Middle School
   a. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 4 monthly reconciliation noted above, 3 were signed as of July 2020

3. Western Middle School
   a. One (1) was not prepared timely (within 10 business days) (RC.2)
   b. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 4 monthly reconciliation noted above, all 4 were signed as of July 2020
   c. Three (3) were not signed timely (within 10 business days) by the Principal or Headmaster (RC.2)
      i. Of the 3 monthly reconciliation noted above, all 3 were signed as of July 2020
   d. One (1) reconciliation package was incomplete and missing supporting evidence of the Outstanding Check List (RC.1)

4. Eastern Middle School
   a. One (1) was not prepared timely (within 10 business days) (RC.2)
   b. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.2)
      i. Of the 4 monthly reconciliation noted above, 3 were signed as of July 2020
   c. Three (3) were not signed timely (within 10 business days) by the Principal or Headmaster (RC.2)
   d. One (1) reconciliation package was incomplete and missing supporting evidence of the Outstanding Check List (RC.1)
5. District Elementary Schools
   a. One (1) was not prepared timely (within 10 business days) (RC.2)
   b. Four (4) were not signed timely (within 10 business days) by the District Finance Supervisor (RC.1)
      i. Of the 4 monthly reconciliation noted above, 1 was signed as of July 2020
## 2. STUDENT ACTIVITY FUND DEPOSIT TESTING 2018-2019

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>RV.1</td>
<td>Financial Service Receipts must be counted, verified and submitted to Account Clerk/Financial Service Coordinator with a Student Activity Deposit Voucher (&quot;Deposit Voucher&quot;). The activity advisor is responsible for preparing and signing the Deposit Voucher. The Student Activity Director signs the Deposit Voucher as evidence or review and approval.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RV.2</td>
<td>Upon receipt of deposit the Account Clerk/Financial Service Coordinator will post to the account and issue a receipt to the account advisor.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RV.3</td>
<td>All deposits are required to be made in a timely manner. Note: The Student Activity Funds Handbook did not specify what is considered timely, therefore, blum shapiro determined timely deposit to be within 7 days of the original check date.</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
<td>Needs Improvement</td>
</tr>
</tbody>
</table>
Summary findings for each School of the deposits selected for testing.

1. Greenwich High School

   There was a total of thirty (30) deposits selected for testing. Of the 30 deposits, three (3) deposits related to voided transactions in the EPES system. Verified the original balance of the selected deposit was offset and the deposit was voided within EPES. Therefore, twenty-seven (27) deposits remained for testing and we concluded the following:

   a. Twenty-seven (27) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)

   b. Twenty-seven (27) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System (RV.2)

   c. Twenty-four (24) deposits were submitted timely (RV.3)

   d. Twenty-five (25) deposits all had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

i. Note: 2 of the selected deposits were cash transactions, therefore, this control was not applicable

e. Twenty-seven (27) deposits were accurately deposited in an approved school activity fund (RV.5)

2. Central Middle School

There was a total of eight (8) deposits selected for testing. Of the 8 deposits, two (2) deposits related to voided transactions in the EPES system. Verified the original balance of the selected deposit was offset and the deposit was voided within EPES. Therefore, six (6) deposits remained for testing and we concluded the following:

a. Six (6) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)

b. Six (6) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System (RV.2)

c. Four (4) deposits were submitted timely (RV.3)

d. Five (5) deposits all had checks made out to School or to the Greenwich Public Schools/School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)

   i. Note: 1 of the selected deposits were cash transactions, therefore, this control was not applicable

e. Six (6) deposits were accurately deposited in an approved school activity fund (RV.5)

3. Western Middle School

There was a total of six (6) deposits selected for testing. Of the 6 deposits, one (1) deposit related to voided transaction in the EPES system. Verified the original balance of the selected deposit was offset and the deposit was voided within EPES. Therefore, 5 deposits remained for testing and we concluded the following:

a. Four (4) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)

b. Four (4) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System (RV.2)
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

c. Three (3) deposits were submitted timely (RV.3)
d. Five (5) deposits all had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)
e. Six (6) deposits were accurately deposited in an approved school activity fund (RV.5)

4. Eastern Middle School

There was a total of eight (8) deposits selected for testing. Of the 8 deposits, three (3) deposits related to voided transactions in the EPES system. Verified the original balance of the selected deposit was offset and the deposit was voided within EPES. Therefore, five (5) deposits remained for testing and we concluded the following:

a. Five (5) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)
b. Five (5) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System (RV.2)
c. Three (3) deposits were submitted timely (RV.3)
d. Three (3) deposits all had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)
   i. Note: 2 of the selected deposits were cash transactions, therefore, this control was not applicable
e. Five (5) deposits were accurately deposited in an approved school activity fund (RV.5)

5. District Elementary Schools

There was a total of four (4) deposits selected for testing.

a. Three (3) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)
b. Four (4) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System (RV.2)
c. Two (2) deposits were submitted timely (RV.3)
d. Four (4) deposits all had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)

e. Four (4) deposits were accurately deposited in an approved school activity fund (RV.5)
### 3. STUDENT ACTIVITY FUND DEPOSITS TESTING 2019-2020

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Greenwich High School</th>
<th>Central Middle School</th>
<th>Western Middle</th>
<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>RV.1</td>
<td>Financial Service Receipts must be counted, verified and submitted to Account Clerk/Financial Service Coordinator with a Student Activity Deposit Voucher (&quot;Deposit Voucher&quot;). The activity advisor is responsible for preparing and signing the Deposit Voucher. The Student Activity Director signs the Deposit Voucher as evidence or review and approval.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RV.2</td>
<td>Upon receipt of deposit the Account Clerk/Financial Service Coordinator will post to the account and issue a receipt to the account advisor.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RV.3</td>
<td>All deposits are required to be made in a timely manner. <strong>Note:</strong> The Student Activity Funds Handbook did not specify what is considered timely, therefore, Blum Shapiro determined timely deposit to be within 7 days of the original check date.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>
Summary findings for each School of the deposit selected for testing.

1. Greenwich High School

   There was a total of twenty (20) deposits selected for testing.
   
   a. Twenty (20) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)
   
   b. Twenty (20) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System (RV.2)
   
   c. Seventeen (17) deposits were submitted timely (RV.3)
   
   d. Fourteen (14) deposits all had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)
      
      i. Note: 6 of the selected deposits were cash transactions, therefore, this control was not applicable
   
   e. Twenty (20) deposits were accurately deposited in an approved school activity fund. (RV.5)
2. Central Middle School

There was a total of six (6) deposits selected for testing.

a. Five (5) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)
b. Six (6) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System. (RV.2)
c. Five (5) deposits were submitted timely (RV.3)
d. Five (5) deposits had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian. (RV.4)
   i. Note: 1 of the selected deposits were cash transactions, therefore, this control was not applicable
e. Six (6) deposits were accurately deposited in an approved school activity fund. (RV.5)

3. Western Middle School

There was a total of 3 deposits selected for testing.

a. Three (3) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)
b. Three (3) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System. (RV.2)
c. Three (3) deposits were submitted timely (RV.3)
d. Three (3) deposits all had checks made out to School or to the Greenwich Public Schools/ School name and not to the student, faculty advisor or Student Activity Fund custodian. (RV.4)
e. Three (3) deposits were accurately deposited in an approved school activity fund. (RV.5)

4. Eastern Middle School

There was a total of nine (9) deposits selected for testing. Of the 9 deposits, one (1) deposit and related testing support was not provided, therefore, were unable to conclude testing results.
Eight (8) deposits remained for testing and we concluded the following:

a. Eight (8) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)

b. Eight (8) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System. (RV.2)

c. Six (6) deposits were submitted timely (RV.3)

d. Five (5) deposits had checks made out to School or to the Greenwich Public Schools/School name and not to the student, faculty advisor or Student Activity Fund custodian (RV.4)
   i. Note: 3 of the selected deposits were cash transactions, therefore, this control was not applicable

e. Eight (8) deposits were accurately deposited in an approved school activity fund (RV.5)

5. District Elementary Schools

There was a total of four (4) deposits selected for testing.

a. Three (3) deposits had signed Deposit Voucher Forms as evidence or review and approval (RV.1)

b. Four (4) deposits had EPES receipts that agreed to original Deposit Voucher Form, evidencing the deposit was completely and accurately posted in the GL System. (RV.2)
   i. Of the 4 deposits noted above, 1 deposit did not have a Deposit Voucher Form, therefore we were unable to conclude on the completeness and accuracy of the deposit posted in the GL System.

c. Four (4) deposits were submitted timely (RV.3)

d. Three (3) deposits did not include the original checks. As a result, we were unable to verify if checks were made out to the School or to the Greenwich Public Schools/School name and not to the student, faculty advisor or Student Activity Fund custodian. Therefore, the testing results were inconclusive (RV.4)

e. Four (4) deposits were accurately deposited in an approved school activity fund (RV.5)
4. DISBURSEMENTS TESTING 2018-2019

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Greenwich High School</th>
<th>Central Middle School</th>
<th>Western Middle</th>
<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A Student Activity Disbursement Voucher (see “forms”) must be completed by the activity advisor, approved by the school administrator and submitted to the Account Clerk for processing. The disbursement voucher must include the original invoice and/or original receipts.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>DB.1</td>
<td>Original invoices must support all activity fund disbursements. Each invoice should be compared with the request for funds / payment order, initiated by the person receiving the merchandise, verified for prices, extensions and totals and checked to determine that extra charges such as sales tax were not included.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>DB.2</td>
<td>Two signatures are required on all student activity checking accounts. Those authorized to sign checks are responsible for checking to verify they are filled out completely and correctly (date, name of payee, amount) before signing.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
</tr>
<tr>
<td>DB.3</td>
<td>Note: Authorized signors included the: Principle/Headmaster, Assistant Principle/Headmaster, Dean of Students.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
</tr>
</tbody>
</table>
Summary findings for each School of the disbursements selected for testing.

1. Greenwich High School
   There was a total of thirty (30) disbursements selected for testing. Four (4) disbursements related to cancelled checks. Verified the original check was marked as "Void" and marked as void in EPES. Therefore, twenty-six (26) deposits remained for testing.
   a. Twenty-five (25) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
      i. Note: 1 disbursement related to a scholarship and did not have the applicable Disbursement Voucher to support the payment. However, verified the name of the education institution was the payee on the check, as required by the policy
   b. Twenty-six (26) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Twenty-six (26) disbursed checks were signed by two authorized signors (DB.3)

2. Central Middle School
   There was a total of eight (8) disbursements selected for testing. Four (4) disbursements related to cancelled checks. Verified the original check was marked as "Void" and marked as void in EPES. Therefore, four (4) deposits remained for testing.
   a. Four (4) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Four (4) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   d. Four (4) disbursed checks were signed by two authorized signors (DB.3)
3. Western Middle School
   There was a total of three (3) disbursements selected for testing.
   a. Three (3) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Three (3) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Three (3) disbursed checks were signed by two authorized signors (DB.3)

4. Eastern Middle School
   There was a total of eight (8) disbursements selected for testing.
   a. Eight (8) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Eight (8) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Eight (8) disbursed checks were signed by two authorized signors (DB.3)

5. District Elementary Schools
   There was a total of five (5) disbursements selected for testing.
   a. Five (5) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Five (5) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Five (5) disbursed checks were signed by two authorized signors (DB.3)
## 5. DISBURSEMENTS TESTING 2019-2020

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>School</th>
<th>Greenwich High School</th>
<th>Central Middle School</th>
<th>Western Middle</th>
<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>DB.1</td>
<td>A Student Activity Disbursement Voucher (see &quot;forms&quot;) must be completed by the activity advisor, approved by the school administrator and submitted to the Account Clerk for processing. The disbursement voucher must include the original invoice and/or original receipts.</td>
<td></td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>DB.2</td>
<td>Original invoices must support all activity fund disbursements. Each invoice should be compared with the request for funds / payment order, initiated by the person receiving the merchandise, verified for prices extensions and totals and checked to determine that extra charges such as sales tax were not included.</td>
<td></td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>DB.3</td>
<td>Two signatures are required on all student activity checking accounts. Those authorized to sign checks are responsible for checking to verify they are filled out completely and correctly (date, name of payee, amount) before signing.</td>
<td></td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
</tr>
</tbody>
</table>
Summary findings for each School of the disbursements selected for testing.

1. Greenwich High School
   There was a total of thirty (30) disbursements selected for testing. Seven (7) disbursements related to cancelled checks. Verified the original check was marked as "Void" and marked as void in EPES. Therefore, twenty-three (23) deposits remained for testing.
      a. Twenty-two (22) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
      b. Seventeen (17) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
      c. Twenty-one (21) disbursed checks were signed by two authorized signors (DB.3)
         i. Note: 2 checks were not available during testing, therefore unable to conclude on the results

2. Central Middle School
   There was a total of six (6) disbursements selected for testing. Two (2) disbursements related to cancelled checks. Verified the original check was marked as "Void" and marked as void in EPES. Therefore, four (4) deposits remained for testing.
   a. Four (4) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Four (4) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Four (4) disbursed checks were signed by two authorized signors (DB.3)
3. Western Middle School
   There was a total of three (3) disbursements selected for testing.
   a. Three (3) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Three (3) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Three (3) disbursed checks were signed by two authorized signors (DB.3)

4. Eastern Middle School
   There was a total of nine (9) disbursements selected for testing.
   a. Nine (9) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Nine (9) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Nine (9) disbursed checks were signed by two authorized signors (DB.3)

5. District Elementary Schools
   There was a total of two (2) disbursements selected for testing.
   a. Two (2) disbursements had signed Disbursement Voucher Forms as evidence or review and approval (DB.1)
   b. Two (2) disbursements included the original invoice or supporting documents and agreed to the details on the Disbursement Voucher (DB.2)
   c. Two (2) disbursed checks were signed by two authorized signors (DB.3)
### 6. REIMBURSEMENTS TESTING 2018-2019

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Greenwich High School</th>
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<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>RB.1</td>
<td>SAF Advisor complete a Disbursement Voucher (with attached receipts) for their requested reimbursement and the school Administration review and approves. A Student Activity Disbursement Voucher (see &quot;forms&quot;) must be completed by the activity advisor, approved by the school administrator and submitted to the Account Clerk for processing. The disbursement voucher must include the original invoice and/or original receipts.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RB.2</td>
<td>Reimbursement payments only be made where completed and original documentation support the nature of the is on file.</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Not applicable</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>RB.3</td>
<td>Two signatures are required on all student activity checking accounts. Those authorized to sign checks are responsible for checking to verify they are filled out completely and correctly (date, name of payee, amount) before signing. Note: Authorized signers include the: Principal/Headmaster, Assistant Principal/Headmaster, Dean of Students.</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
</tr>
</tbody>
</table>
Summary findings for each School of the reimbursements selected for testing.

1. Greenwich High School
   There was a total of two (2) reimbursements selected for testing.
   a. Two (2) reimbursements had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
   b. Two (2) reimbursements had original invoices or receipts (RB.2)
   c. One (1) disbursed checks were signed by two authorized signors (RB.3)
      a. Note: 1 check was not available during testing, therefore, we were unable to conclude on the results

2. Central Middle School
   There was a total of three (3) reimbursements selected for testing. Of the 3 reimbursements selected for testing, one (1) selection did not have support available during testing and we were unable to conclude on testing results. Therefore, two (2) reimbursements remained for testing.
   a. Two (2) reimbursements had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
   b. One (1) reimbursements included all original invoice or supporting documents and agreed to the details on the Disbursement Voucher (RB.2)
   c. Two (2) disbursed checks were signed by two authorized signors (RB.3)

3. Western Middle School
   There were no identified reimbursements within scope in the GL Accounts Reconciliation Report WMS for 2018-2019. In addition, there were no reimbursements provided upon inquiry, therefore reimbursement testing was not applicable for Western Middle School.
4. Eastern Middle School
There was a total of three (3) reimbursements selected for testing.
   a. Three (3) reimbursements had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
   b. Three (3) reimbursements included all original invoice or supporting documents and agreed to the details on the Disbursement Voucher (RB.2)
   c. Three (3) disbursed checks were signed by two authorized signors (RB.3)

5. District Elementary Schools
There was a total of two (2) reimbursements selected for testing.
   a. Two (2) reimbursements had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
   b. One (1) reimbursement included all original invoice or supporting documents and agreed to the details on the Disbursement Voucher (RB.2)
   c. Two (2) disbursed checks were signed only signed by one (1) authorized signor and not two (2) as required by the policy (RB.3)
### 7. REIMBURSEMENTS TESTING 2019-2020

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>School</th>
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<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>RB.1</td>
<td>SAF Advisor complete a Disbursement Voucher (with attached receipts) for their requested reimbursement and the school Administration review and approves. A Student Activity Disbursement Voucher (see &quot;forms&quot;) must be completed by the activity advisor, approved by the school administrator and submitted to the Account Clerk for processing. The disbursement voucher must include the original invoice and/or original receipts.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td></td>
</tr>
<tr>
<td>RB.2</td>
<td>Reimbursement payments only be made where completed and original documentation support the nature of the is on file.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td></td>
</tr>
<tr>
<td>RB.3</td>
<td>Two signatures are required on all student activity checking accounts. Those authorized to sign checks are responsible for checking to verify they are filled out completely and correctly (date, name of payee, amount) before signing. Note: Authorized signors include the: Principle/Headmaster, Assistant Principle/Headmaster, Dean of Students.</td>
<td>Satisfactory</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td></td>
</tr>
</tbody>
</table>
Summary findings for each School of the reimbursements selected for testing.

1. Greenwich High School
   There was a total of twelve (12) reimbursements selected for testing. Of the 12 reimbursements, four (4) related to voided transactions in the EPES system. Verified the original balance of the selected deposit was offset and the deposit was voided within EPES. Therefore, eight (8) deposits remained for testing and we concluded the following:
   a. Seven (7) reimbursements had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
   b. Seven (7) reimbursement had original invoices or receipts (RB.2)
   c. Eight (8) disbursed checks were signed by two authorized signors (RB.3)

2. Central Middle School
   There was a total of two (2) reimbursements selected for testing. Of the 2 reimbursements selected for testing, one (1) selection did not have support available during testing and we were unable to conclude on testing results. Therefore, one (1) reimbursements remained for testing.
   a. One (1) reimbursements had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
   b. One (1) reimbursements included all original invoice or supporting documents and agreed to the details on the Disbursement Voucher (RB.2)
   c. One (1) disbursed checks were signed by two authorized signors (RB.3)

3. Western Middle School
   There was a total of one (1) reimbursement within scope identified in the GL Accounts Reconciliation Report and selected for testing.
   a. One (1) reimbursement had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)
b. One (1) reimbursement included all original invoice or supporting documents and agreed to the details on the Disbursement Voucher (RB.2)

c. One (1) reimbursed checks were signed by two authorized signors (RB.3)

4. Eastern Middle School

There was a total of eight (8) reimbursements selected for testing. Of the 8 reimbursements selected for testing, two (2) selection did not have support available during testing and we were unable to conclude on testing results. Therefore, six (6) reimbursements remained for testing.

a. Six (6) reimbursement had a signed Disbursement Voucher present as evidence of review and approval prior to check being processed (RB.1)

b. Six (6) reimbursement included all original invoice or supporting documents and agreed to the details on the Disbursement Voucher (RB.2)

c. Six (6) reimbursed checks were signed by two authorized signors (RB.3)

5. District Elementary Schools

There were no identified reimbursements within scope in the GL Accounts Reconciliation Report. In addition, there were no reimbursements provided upon inquiry, therefore reimbursement testing was not applicable for the District Elementary Schools.
## 8. DONATIONS TESTING 2018-2019

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Greenwich High School</th>
<th>Central Middle School</th>
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<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>DN.1</td>
<td>Donor completes a Donation Form for the applicable school and the School Administration review and approves.</td>
<td>Not applicable</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Inconclusive</td>
</tr>
<tr>
<td>DN.2</td>
<td>School Administration completes required fields.</td>
<td>Not applicable</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Inconclusive</td>
</tr>
<tr>
<td>DN.3</td>
<td>Board of Education must review and approve Donation Form if the donation has conditions.</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Inconclusive</td>
</tr>
<tr>
<td>DN.4</td>
<td>Financial Service Coordinator logs donation in appropriate SAF account.</td>
<td>Not applicable</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Inconclusive</td>
</tr>
</tbody>
</table>
Summary findings for each School of the donations selected for testing.

1. Greenwich High School
   There were no identified donations received within scope in the GL Accounts Reconciliation Report. In addition, there were no donation provided upon inquiry, therefore donation testing was not applicable for the Greenwich High School.

2. Central Middle School
   There was a total of three (3) donations selected for testing. Of the 3 donations selected, only two (2) had partial support documentation and one (1) selection did not have support available during testing, therefore, we were unable to conclude on testing results. However, upon inquiry, two (2) donations and applicable testing support was provided for testing.
   a. Two (2) had a signed Cash Donation Forms present as evidence of review and approval (DN.1)
   b. One (1) had all required fields filled out by the school administrator on the Cash Donation Form. Field are required to help determine if any other condition exist and if additional approvals are needed (DN.2)
   c. Board of Education approval was not necessary, no donations exceeded the gift cap (DN.3)
   d. Two (2) donations were recorded accurately and completely (DN.4)

3. Western Middle School
   There were no donations received, that were identified within scope in the GL Accounts Reconciliation Report. However, upon inquiry, one (1) donation was provided for testing.
   a. One (1) had a signed Cash Donation Forms present as evidence of review and approval (DN.1)
   b. One (1) had all required fields filled out by the school administrator on the Cash Donation Form. Field are required to help determine if any other condition exist and if additional approvals are needed (DN.2)
   c. Board of Education approval was not necessary, donation did not exceed the gift cap (DN.3)
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d. One (1) donations were recorded accurately and completely (DN.4)

4. Eastern Middle School
   There were no identified donations received within scope in the GL Accounts Reconciliation Report. In addition, there were no donation provided upon inquiry, therefore donation testing was not applicable for the Eastern Middle School.

5. District Elementary Schools
   There was a total of two (2) donations selected for testing. Of the 2 donations selected, 2 did not have support available during testing, therefore, we were unable to conclude on testing results. In addition, there were no donations (list of donation activity) provided upon inquiry.
## 9. DONATIONS TESTING 2019-2020

<table>
<thead>
<tr>
<th>#</th>
<th>Control Test</th>
<th>Greenwich High School</th>
<th>Central Middle School</th>
<th>Western Middle</th>
<th>Eastern Middle School</th>
<th>District Elementary Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>DN.1</td>
<td>Donor completes a Donation Form for the applicable school and the School Administration review and approves.</td>
<td>Needs Improvement</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Not applicable</td>
</tr>
<tr>
<td>DN.2</td>
<td>School Administration completes required fields.</td>
<td>Unsatisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Not applicable</td>
</tr>
<tr>
<td>DN.3</td>
<td>Board of Education must review and approve Donation Form if the donation has conditions.</td>
<td>Not Applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
<td>Not applicable</td>
</tr>
<tr>
<td>DN.4</td>
<td>Financial Service Coordinator logs donation in appropriate SAF account.</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
<td>Not applicable</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>
Summary findings for each School of the donations selected for testing.

1. Greenwich High School
   There was a total of three (3) donations selected for testing. Of the 3 donations selected, one (1) selection did not have support available during testing, therefore, we were unable to conclude on testing results. Therefore, only two (2) remained for testing and concluded the following:
   a. Two (2) had signed Cash Donation Forms present as evidence of review and approval (DN.1)
   b. No Cash Donation Forms had all required fields filled out by the school administrator on the Cash Donation Form. Field are required to help determine if any other condition exist and if additional approvals are needed (DN.2)
   c. Board of Education approval was not necessary, no donations exceeded the gift cap (DN.3)
   d. Two (2) donations were recorded accurately and completely in EPES (DN.4)

2. Central Middle School
   There was a total of two (2) donations selected for testing. Of the 2 donations selected, one (1) selection did not have support available during testing, therefore, we were unable to conclude on testing results.
   a. One (1) had a signed Cash Donation Form present as evidence of review and approval (DN.1)
   b. One (1) had all required fields filled out by the school administrator on the Cash Donation Form. Field are required to help determine if any other condition exist and if additional approvals are needed (DN.2)
   c. Board of Education approval was not necessary, no donations exceeded the gift cap (DN.3)
   d. One (1) donation was recorded accurately and completely in EPES (DN.4)

3. Western Middle School
   There were no donations received, that were identified within scope in the GL Accounts Reconciliation Report. However, upon inquiry, one (1) donation was provided for testing.
   a. One (1) had a signed Cash Donation Form present as evidence of review and approval (DN.1)
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

b. One (1) had all required fields filled out by the school administrator on the Cash Donation Form. Field are required to help determine if any other condition exist and if additional approvals are needed (DN.2)

c. Board of Education approval was not necessary, donation did not exceed the gift cap (DN.3)

d. One (1) donation was recorded accurately and completely in EPES (DN.4)

4. Eastern Middle School
   There were no identified donations received within scope in the GL Accounts Reconciliation Report. In addition, there were no donations provided upon inquiry, therefore donation testing was not applicable for the Eastern Middle School.

5. District Elementary Schools
   There were no identified donations received within scope in the GL Accounts Reconciliation Report. In addition, there were no donations listing (or population) provided upon inquiry, therefore donation testing was not applicable for the District Elementary Schools.
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

Management Comments

The following responses were provided by Sean O'Keefe, Chief Operating Officer, Greenwich Public Schools, after review of this audit report.

Finding #1 - Shared System user account is used for all Schools to manage student activity funds

Management Response: “Individual accounts are to be established for each school and for the district. Since the EPES software currently does not have the capability to automate the password change process, the district will reinforce the policy to change passwords every six months and the Financial Services Coordinator for Student Activities will establish a calendar reminder in Google and monitor password strength.”

Finding #2 - Reimbursement activity/transactions are difficult to identify within activity fund software

Management Response: “A request has been made by the Financial Services Coordinator to EPES to establish a new subaccount (200) to discretely identify all reimbursements.”

Finding #3 - Timeliness of School Principal/Headmaster sign-off on reconciliations needs improvement

Management Response: “A request has already been made and granted to establish “view” access to the Chase website to facilitate a more timely reconciliation process. In addition, the Chief Operating Officer will notify each school Principal that they must complete and sign off on the monthly reconciliation no later than two weeks (10 business days) from each monthly account closing date. The timeframe was discussed with the blumshapiro audit team and they deemed two weeks to be reasonable. The Financial Services Coordinator will monitor compliance and report any outliers to the Chief Operating Officer for appropriate action.”

Finding #4 - Frequency of student activity fund internal audit needs definition

Management Response: “Management agrees with the recommended timeframe and will request the BET Audit Committee to consider this timeframe for the next review of the BOE Student Activities Fund.”
Appendix A – Interview List

The following staff was directly involved in providing information for the Student Activity Fund Audit. The blumshapiro team thanks all who participated for their time, knowledge and efforts. The individuals that participated included:

**GPS Interview List**

<table>
<thead>
<tr>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thomas O'Brien – Financial Service Coordinator</td>
</tr>
<tr>
<td>Carol Marinelli - Administrative Assistant (workflow input)</td>
</tr>
</tbody>
</table>

Appendix B – Process Workflows

blumshapiro mapped a number of operational/process workflows relating to Student Activity Funds at GPS. Areas of opportunity or where needed improvements are noted have been identified. The following workflows are mapped on the continuing pages:

- Student Activity Fund Event Request process
- Revenue Collection process (Elementary Schools & Middle Schools)
- Revenue Collection process (High School)
- Disbursements process (Elementary Schools)
- Disbursements process (Middle Schools Schools)
- Disbursements process (High Schools)
- Reconciliation process (Central Middle School & Western Middle School)
- Reconciliation process (Eastern Middle School)
- Reconciliation process (Elementary Schools)
- Reconciliation process (High School)
- Donations process
- Reimbursement process
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

**KEY**
- SAF = Student Activity Fund
- SAF Advisor = may be teacher, coach, sponsor, volunteer (person running the program)
- ES = Elementary School
- MS = Middle School
- HS = High School

### Greenwich Public Schools – Student Activity Funds

**Event Request**
(All Schools)

![Diagram showing the process for event request and approval for different levels of school and activities.]

**Icons**
- = Standard District Form
- = Control Present
- = Microsoft Excel used
- = SAF software used

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**blumshapiro**

*step forward*
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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---

**Greenwich Public Schools – Student Activity Funds**

**Revenue Collection**
(Elementary Schools / “District Account” and Middle Schools)

1. **Activity Advisor (or student in charge)** collects student money for activities

   Note: Cash/Check only for most activities. **For large trips/bigger events that are more costly, credit cards can be used online via MySchoolBucks or third-party**

2. **If needed, Activity Advisory keeps track of students and amounts paid (e.g. Excel spreadsheet)**

3. **SAF Advisor provides cash/checks to School Administrative Assistant with completed SAF deposit voucher**

   Note: Deposit voucher maintains total amount of cash/checks/money orders. It does not identify individual transactions (per student)

4. **School Administrative Assistant validates total amount and provides receipt to SAF Advisor**

   Note: Money is brought to main office daily (weekend events may be turned in on Monday, stored in lockbox)

5. **Administrative Assistant posts amount collected to SAF within EPES software**

6. **School Administrative Assistant prepares and completes daily bank deposit**

   Note: Money kept in main office safe until deposit is made

---

**Credit Card Payments**
Credit/debit cards can be used for SAF payments for larger, more costly events (generally $40+ including:
- Eastern Middle School and High School online ticket sales for drama program
- Middle School 8th grade trip
- High School Freshman and Sophomore trips
- MySchoolBucks
- High School Prom (MySchoolBucks)
- High School yearbooks (MySchoolBucks)
- High School store (MySchoolBucks)

---

**Collection Adjustments**
Adjustments may be made to the amounts collected for SAFs (if needed)
- Per the handbook, if an increase to collections needs to be made, a new receipt should be generated
- If a decrease needs to be made, a journal adjustment should be created with information detailing the change and acknowledged in signature by the Advisor of the account and the Principal

---

**Icons**
- = Standard District Form
- = Control Present
- = Microsoft Excel used
- = SAF software used
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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---

**Greenwich Public Schools – Student Activity Funds**

**Revenue Collection**

(HP School)

---

**Activity Advisor (or student in charge) collects student money for activities**

If student is collecting, SAF Advisor supervises

If needed, Activity Advisory keeps track of students and amounts paid (e.g. Excel spreadsheet)

SAF Advisor provides cash/checks & completed SAF Deposit Voucher to Financial Service Coordinator for a second count & approval signature

Financial Service Coordinator provides Voucher & collections to SAF Director for final validation/signature

---

**Credit Card Payments**

Credit/debit cards can be used for SAF payments for larger, more costly events (generally $40+) including:

- Eastern Middle School and High School online ticket sales for drama program
- Middle School 8th grade trip
- High School Freshman and Sophomore trips (MySchoolBucks)
- High School Prom (MySchoolBucks)
- High School yearbooks (MySchoolBucks)
- High School store (MySchoolBucks)

---

**Collection Adjustments**

Adjustments may be made to the amounts collected for SAFs (if needed):

- Per the handbook, if an increase to collections needs to be made, a new receipt should be generated
- If a decrease needs to be made, a journal adjustment should be created with information detailing the change and acknowledged in signature by the Advisor of the account and the Principal

---

**Icons**

- = Standard District Form
- = Control Present
- = Microsoft Excel used
- = SAF software used

---

Note: Cash/Check only for most activities. **For large trips/bigger events that are more costly, credit cards can be set online via MySchoolBucks or third-party**

Note: Money kept in main office safe until deposit is made

---

Note: Deposit voucher maintains total amount of cash/checks/money orders. It does not identify individual transactions (per student) payments

Note: Money is brought to main office daily (weekend events may be turned in on Monday, stored in lockbox)
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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Greenwich Public Schools – Student Activity Funds
Disbursements
( Elementary Schools / “District Account” )

Keywords:
- SAF Advisor completes a Disbursement Voucher to formally request monies from a SAF account.
- Disbursement Voucher is submitted to School Administrator for approval.
- School Administrator signs Disbursement Voucher upon approval.
- Financial Service Coordinator cuts the necessary check for disbursement; logs check activity.
- Finance Supervisor or Chief Operating Officer validate and sign check.
- Check is provided to SAF Advisor.

Note: Single check signature required.

Icons:
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- = Control Present
- = Microsoft Excel used
- = SAF software used
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---

**Greenwich Public Schools – Student Activity Funds**  
**Disbursements**  
(Middle Schools)

- **SAF Advisor completes a Disbursement Voucher to formally request monies from a SAF account.**  
  Note: Disbursement Voucher must include original invoice and/or original receipt.

- **Disbursement Voucher is submitted to School Administrator for approval.**

- **School Administrator signs Disbursement Voucher upon approval.**

- **School Administrative Assistant cuts the necessary check for disbursement; logs check activity.**

- **School Principal and one of the two Assistant Principals validate and sign check.**  
  Note: Two check signatures required.

- **Check is provided to SAF Advisor or mailed directly to payee by Administrative Assistant.**

---

**Icons**

- = Standard District Form  
- = Control Present  
- = Microsoft Excel used  
- = SAF software used
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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- HS = High School

**Greenwich Public Schools – Student Activity Funds**

**Disbursements**
(High School)

1. SAF Advisor completes a Disbursement Voucher to formally request monies from a SAF account
2. Disbursement Voucher is submitted to SAF Director for approval
3. SAF Director signs Disbursement Voucher upon approval
4. Financial Service Coordinator cuts the necessary check for disbursement; logs check activity
5. Two/Three Signers validate and sign check (Headmaster, Assistant Headmaster, Dean of Students)
6. Check is provided to SAF Advisor

*Note: Disbursement Voucher must include original invoice and/or original receipt*

*Note: Two check signatures required; three people authorized*

**Icons**
- = Standard District Form
- = Control Present
- = Microsoft Excel used
- EPES = SAF software used
Greenwich Public Schools – Student Activity Funds
Reconciliation
(Central Middle School, Western Middle School)

**KEY**
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ES = Elementary School
MS = Middle School
HS = High School

**Diagram:**
- School Administrative Assistant receives monthly bank statement
- Administrative Assistant runs Reconciliation Report, Activity Ledger, and MTD Register Report (transaction history) out of EPES. Compiles with listing of outstanding checks for the month.
- Administrative Assistant packages reconciliation documents with standard Summary SAF Cover Sheet.
- Administrative Assistant gives reconciliation packet to Principal for review, date, & signature.
- Packet is provided to District Finance Supervisor for final review and signoff.
- Packet is returned to School Administrative Assistant for filing.

**Note:** Coversheet includes a number of additional assertions regarding reports and transactions.

**Icons:**
- = Standard District Form
- = Control Present
- = Microsoft Excel used
- = SAF software used
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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---

**Greenwich Public Schools – Student Activity Funds Reconciliation**  
(Eastern Middle School)

![Diagram showing process]

Financial Service Coordinator receives monthly bank statement  
Financial Service Coordinator runs Reconciliation Report, Activity Ledger, & MTD Register Report (transaction history) out of EPES. Compiles with listing of outstanding checks for the month  
Financial Service Coordinator packages reconciliation documents with standard Summary SAF Cover Sheet  
Financial Service Coordinator gives reconciliation packet to Principal for review, date, & signature  
Packet is provided to District Finance Supervisor for final review and signoff  
Packet is returned to Financial Service Coordinator for filing

**Note:** Coversheet includes a number of additional assertions regarding reports and transactions

**Icons:**

- Standard District Form  
- Control Present  
- Microsoft Excel used  
- SAF software used
KEY
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ES = Elementary School
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HS = High School

Greenwich Public Schools – Student Activity Funds
Reconciliation
(Elementary Schools “District Account”)

Financial Service Coordinator receives monthly bank statement

Financial Service Coordinator runs Reconciliation Report, Activity Ledger, & MTD Register Report (transaction history) out of EPES. Compiles with listing of outstanding checks for the month.

Financial Service Coordinator packages reconciliation documents with standard Summary SAF Cover Sheet.

Packet is provided to District Finance Supervisor for final review and signoff.

Packet is returned to Financial Service Coordinator for filing.

Icons
- Standard District Form
- Control Present
- Microsoft Excel used
- SAF software used
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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ES = Elementary School
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HS = High School

Greenwich Public Schools – Student Activity Funds
Reconciliation
(High School)

Financial Service Coordinator receives monthly bank statement
Financial Service Coordinator runs Reconciliation Report, Activity Ledger, & MTD Register Report (transaction history) out of EPES. Compiles list of outstanding checks for the month
Financial Service Coordinator packages reconciliation documents with standard Summary SAF Cover Sheet
Financial Service Coordinator gives reconciliation packet to Principals for review, date, & signature
Packet is provided to Headmaster for review and signoff
Packet is provided to District Finance Supervisor for final review and signoff
Packet is returned to Financial Service Coordinator for filing

Note: Coversheet includes a number of additional assertions regarding reports and transactions

Icons
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= SAF software used
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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---

Donor completes Donation Form for the School

School Administration reviews Form and Accepts or Declines (signature/date)

School Administration completes required fields on same Donation Form

Note: Three different forms based on donation type:
1. Property (Real, Personal)
2. Cash (checks, money orders)
3. Programs/services

Note: Administrators include:
1. Building Administrator (required)
2. Program Coordinator (if applicable)
3. Title IX Coordinator (if applicable)
4. Managing Director of Operations (required)

Note: Fields include compliance considerations, additional costs/fees, and donation terms

Greenwich Public Schools – Student Activity Funds
Donations
(All Schools)

Board of Education must review and approve

If the Cash donation has conditions

No special conditions

Financial Service Coordinator logs donation in appropriate SAF account; necessary bank deposit is made (Donations of personal property become property of Board of Education)

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**Icons**

= Standard District Form

= Control Present

= Microsoft Excel used

= SAF software used
V. Greenwich Public Schools – Student Activity Fund Audit – Appendix

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---

**Greenwich Public Schools – Student Activity Funds**

**Reimbursements**

(All Schools)

1. **SAF Advisor makes a purchase related to a SAF with own funds**

   Note: For reimbursements at the Elementary Schools and Middle Schools, the Administrative Assistants complete necessary paperwork (as opposed to the SAF Advisors)

2. **SAF Advisor retains purchase receipts**

3. **SAF Advisor completes a Disbursement Voucher requesting reimbursement**

   Note: Voucher includes a required description of purchase/payment and amount

4. **Disbursement Voucher & receipts are provided to School Building Administrator or HS SAF Director for review/approval/signature**

5. **Reimbursement check is provided to SAF Advisor for purchase**

6. **School Administrative Assistant or HS SAF Director logs the activity for the SAF account**

---

**Icons**

- = Standard District Form
- = Control Present
= Microsoft Excel used
= SAF software used

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step forward