



Internal Audit Department
Summary of Business Process Schools Reviews
School Year 2024-2025





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Audit Scope

The Internal Audit Department has completed Business Process Reviews at 20 schools/sites. Schools with a * designation were a follow-up review. The scope for the Business Process Review Reports was from July 1, 2023 – April 30, 2024, for all areas except School Nutrition Inventory and Nurse. School Nutrition and Nurses scopes were as of the day of visit, SY24/25.

Objectives and Methodology

- The objectives of the reviews were to test internal controls for the business processes at designated schools, and to provide the Principal with feedback on how to strengthen controls based on findings (initial review) or on changes implemented because of the initial review.
- The scope was dependent on the type of review conducted. For an initial review, the previous year's data was tested to identify weaknesses in the internal controls. A follow-up review is completed approximately one year after the initial review; it includes transactions completed after the initial review. The purpose of the follow-up review is to determine if changes were made to strengthen the internal control weaknesses originally identified.
- The procedures included a review of written policies and procedures, and sampling transactions for compliance by examining supporting documentation and electronic records.

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

Background

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

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

Internal Control Questionnaire

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

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

Internal Audit has developed a list of questions to assess the internal control environment in a school. When there is a change in the Principal at a school, it is particularly important to assess

whether the internal controls for key business processes function as they should, and whether the internal control environment – the attitude about internal controls – at the school site is as strong as it should be. This assessment will help leadership at the school site determine whether changes are needed to effectively manage the business processes. The Internal Auditor and the Principal at the beginning of each initial Business Process Review complete the Internal Control Questionnaire (ICQ) jointly.

Purchasing and Accounts Payable

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

Internal Audit conducts an audit of documentation controls and timing of when items are received.

Student Activity Funds

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

Internal Audit conducts an audit of documentation controls and timing of receipts and deposits.

Purchase Cards

The District's Purchasing Card Manual provides instructions for purchases using a District-issued credit card. Purchase Cards may be issued to Principals to be used in the school's non-salary budget account lines. All transactions are recorded within Munis with supporting documentation attached. The reconciliation process is conducted within Munis and is required to be completed within the same month as the statement billing.

Internal Audit conducts an audit of documentation controls and timing of the reconciliation process.

Leave Forms

Board Policy and Regulation GARH, Employee Leaves and Absences, sets out the rules for an employee to seek approval for leave and what type of leave is allowed. The leave process is a combined effort between both the Human Resource Department and the Payroll Department. The

Request for Absence and Leave Form is a Human Resource Form to document the approval of the length and type of leave the employee will be utilizing. The leave documented on the form is entered into the timekeeping system (Kronos) to account for the missing time within the payroll system.

Internal Audit conducts an audit of documentation controls.

Student Data

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

Internal Audit conducts an audit of documentation controls and the recording of attendance.

School Nursing

"School nursing, a specialized practice of public health nursing, protects and promotes student health, facilitates normal development, and advances academic success. School nurses, grounded in ethical and evidence-based practice, are the leaders that bridge health care and education, provide care coordination, advocate for quality student-centered care, and collaborate to design systems that allow individuals and communities to develop their full potentials." NASN Board of Directors June 2016.

Internal Audit conducts an audit of documentation controls and daily count processes.

School Nutrition Program

The food service program, as an extension of the educational programs of the schools, is operated under the federally funded National School Lunch Act and Child Nutrition Act. The School Nutrition Program receives federal reimbursement for eligible meals served to all students. Other revenue is generated from meals sold to paying and reduced students, a la carte sales, and adult meals and catering. The federal laws regulating the food service programs are administered by the United States Department of Agriculture through the regional office and implemented within the State by the Georgia Department of Education. The program's objective is to improve the health of students by providing a variety of palatable, high-quality, safe, nutritious foods that students will enjoy eating at a price affordable to them. The menus are planned by a Registered Dietitian and Chef.

Internal Audit conducts a physical inventory audit of food items to ensure accountability of the school nutrition food inventory.

Area of Findings – Percent of Transactions

School Name	Accounts Payable Error Rate	SAF Error Rate	Purchase Card Error Rate	Leave Form Error Rate	Student Data	Nurse	School Nutrition
*STEM Academy at Bartlett	NT	NT	17%	NT	NT	NT	NT
Brock Elementary	27%	8%	NT	13%	3%	8%	13%
Butler Elementary	53%	26%	44%	17%	5%	0%	17%
Coastal Middle School	0%	7%	10%	62%	5%	21%	20%
Ellis Montessori Academy	3%	24%	NT	21%	24%	0%	27%
Georgetown K-8 School	22%	15%	NT	24%	13%	17%	0%
Haven Elementary School	30%	5%	11%	17%	12%	7%	7%
Heard Elementary School	9%	15%	12%	12%	22%	13%	0%
*Hodge Elementary School	29%	NT	21%	NT	NT	30%	10%
*Islands High School	NT	NT	21%	NT	NT	0%	NT
*Isle of Hope Elementary School	NT	NT	33%	NT	NT	NT	NT
Johnson High School	14%	31%	10%	23%	25%	47%	30%
*Massie Heritage Center	13%	NT	17%	NT	NT	NT	NT
New Hampstead High School	39%	2%	0%	10%	10%	33%	0%
*New Hampstead K-8	NT	NT	67%	NT	NT	NT	NT
*Pulaski Elementary School	NT	NT	0%	NT	NT	NT	NT
Savannah Arts Academy	19%	7%	21%	28%	12%	42%	3%
*Shuman Elementary School	5%	NT	20%	NT	NT	NT	NT
*West Chatham Middle School	41%	NT	NT	NT	NT	NT	NT
*White Bluff Elementary School	4%	25%	2%	NT	NT	NT	NT

NT = Not Tested Supporting report can be located in the Appendix section (pages 6-106)



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

Lydia Taylor, Principal
STEM Academy at Bartlett
207 E. Montgomery Crossroads
Savannah, Georgia 31406

Dear Ms. Taylor,

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at STEM Academy at Bartlett School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

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

- Purchase Cards

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed off-site in July 2024.

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

Comparison of Reviews

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

Area/Finding	August 2023	July 2024
	Error Rate	Error Rate
Purchase Cards	25%	17%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at STEM Academy at Bartlett School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

STEM Academy at Bartlett
Business Process Review

RESULTS OF REVIEW

PURCHASE CARDS

Internal Audit selected 24 purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Ten of the transactions did not follow the District Budget Department's guidelines for account codes. The purchases were made as an expendable non-computer and postage/mail purchase. The transaction was coded as a supply purchase.
- One purchase card transaction did not have supporting documentation that was uploaded into MUNIS as required by District guidelines.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- Receipts from the cardholder should be uploaded into MUNIS by the bookkeeper to validate the funds expended.

Management's Response

Objective:

To address and reduce audit errors in purchases caused by the use of incorrect account codes. by ensuring the correct codes are used in all transactions.

SMART Goal:

Specific: Reduce audit errors related to incorrect account codes in purchases by 90% by ensuring all personnel involved in the purchasing process use the correct codes based on a common code list.

Measurable: Track the number of audit errors in purchases before and after the implementation of the action plan to ensure a 90% reduction.

Achievable: Provide regular training on using the correct account codes and distribute the common code list to all personnel involved in purchasing.

Relevant: Ensuring correct use of account codes is essential for compliance, budget accuracy, and financial accountability.

Time-bound: Achieve this goal by the end of the current fiscal quarter.

Action Steps:

1. Distribute the Common Code List

- **Who:** Administrator
- **What:** Ensure all staff involved in purchasing (including secretaries, administrators, and any personnel placing or approving orders) receive copies of the common account code list.
- **When:** Within 1 week of plan implementation.

2. Review and Acknowledge the Common Code List

- **Who:** All personnel placing and approving orders

- **What:** Require each person to review the common code list and sign an acknowledgment of receipt and understanding.

- **When:** Within 2 weeks of plan implementation.

3. Provide Training on Correct Account Code Use

- **Who:** Administrator/Finance Office

- **What:** Conduct a mandatory training session for all purchasing staff on the proper use of account codes and how to refer to the common code list.

- **When:** Within 3 weeks of plan implementation.

4. Conduct Periodic Audits and Provide Feedback

- **Who:** Administrator/Finance Office

- **What:** Perform a monthly review of a random sample of purchases to ensure the correct use of account codes. Provide feedback to individuals on any errors found.

- **When:** Ongoing, starting from the first month after training is completed.

5. Monitor Progress and Adjust the Plan as Needed

- **Who:** Administrator

- **What:** Track the reduction in audit errors and assess the effectiveness of the training and code distribution. Make adjustments to the plan if necessary.

- **When:** Quarterly, with adjustments made as needed.

Monitoring & Evaluation:

- **Key Metrics:** Number of purchase-related audit errors before and after plan implementation.

- **Target:** A 90% reduction in errors by the end of the quarter.

- **Responsibility:** Administrator and finance team to monitor compliance and progress.

2. One purchase card transaction did not follow district guidelines and was over the single limit purchase.

Objective:

To ensure compliance with district guidelines for purchase card transactions and prevent future errors by adhering to the \$1,000 limit on single transactions.

SMART Goal:

Specific: Ensure 100% compliance with the district guideline that limits single purchases to under \$1,000 for all future purchase card transactions.

Measurable: Track and document all purchase card transactions to verify that no future purchases exceed the \$1,000 single-purchase limit.

Achievable: Provide targeted training and support to staff involved in purchase card transactions to ensure they understand and follow the guidelines.

Relevant: Compliance with district purchasing guidelines is critical for financial accuracy and accountability.

Time-bound: Achieve 100% compliance within the next 60 days and maintain it for all future transactions.

Action Steps:

1. Review and Reinforce Purchase Card Guidelines

- **Who:** Administrator and Administrative Secretary

- **What:** Ensure that the district's purchase card guidelines, particularly the single-purchase limit of \$1,000, are reviewed and clearly understood by all relevant personnel.

- **When:** Immediately, within the first week of the plan's implementation.

2. Provide Training to Personnel

- **Who:** Administrator/Finance Office

- **What:** Conduct a training session for all personnel who use or approve purchase card transactions, focusing on adherence to the \$1,000 per transaction limit and the appropriate procedures to follow if multiple purchases are required.

- **When:** Within 2 weeks of plan implementation.

3. Implement Transaction Monitoring Procedures

- **Who:** Administrator/Finance Office
- **What:** Establish a monthly review process to monitor purchase card transactions and ensure no single purchase exceeds \$1,000. This includes verifying that multiple purchases are submitted appropriately.
- **When:** Monthly, starting immediately after the training session.

4. Correct and Resubmit Over-Limit Transactions

- **Who:** Administrator/Administrative Secretary
- **What:** In cases where an error occurs (such as a purchase exceeding \$1,000), work with the vendor to cancel the order and resubmit as multiple purchases under the district's guidelines.
- **When:** Ongoing, as needed in response to errors.

5. Evaluate and Adjust Procedures as Needed

- **Who:** Administrator
- **What:** Review the effectiveness of the training, monitoring procedures, and adherence to guidelines on a quarterly basis. Make any necessary adjustments to procedures or training.
- **When:** Quarterly, starting at the end of the 60-day period.

Monitoring & Evaluation:

- **Key Metrics:** Number of purchase card transactions over the \$1,000 single-purchase limit.
- **Target:** 100% compliance with the single-purchase limit over the next 60 days.
- **Responsibility:** Administrator and finance team to track and monitor transaction compliance.



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

Dr. Desma Patterson, Principal
Otis J. Brock, III Elementary School
1804 Stratford Street
Savannah, Georgia 31401

Dear Dr. Patterson,

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at Otis J. Brock, III Elementary School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Otis J. Brock, III Elementary School:

- Purchasing and Accounts Payable
- Student Activity Funds
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on August 14, 2024.

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

Comparison of Reviews

Internal Audit completed a review of the business processes at Otis J. Brock, III Elementary School on the date(s) shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	27%
Student Activity Funds	8%
Purchase Cards	No Usage
Leave Form	13%
Student Data	3%
Nurse	8%
School Nutrition Program	13%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Otis J. Brock, III Elementary School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Otis J. Brock, III Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and two Special Check Requests (within the scope of the review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found all Special Check Requests followed District guidelines. We found the following issues in our review of purchase orders.

- Fifteen purchase orders did not have a receiver document with a signature and/or date to show the items were received.

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

Recommendation:

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

Management's Response

Once a package enters the building, Mrs. Butler will open it, examine its contents, compare them to the packing slip, and sign and date it. Once this is completed, the package will be distributed.

STUDENT ACTIVITY FUNDS

Receipts

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

- Three entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One Report on the Monies Collected Form was incomplete. It was missing the signature of the person submitting the funds.
- Three deposits were not made on the same day the funds were received by the sponsor.

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

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

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

Disbursements

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

Recommendation(s):

- Deposits should be entered into SchoolCash.net on the day funds are received by the bookkeeper.
- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under \$5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.

Management's Response

Deposit funds on the day they are received. Complete all documentation in its entirety before filing.

LEAVE FORM

Internal Audit selected 15 employees with leave transactions from Kronos and 15 leave sample forms were pulled on-site. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Four of the 30 leave forms pulled from Kronos didn't match the timesheets provided on-site.
- One of the leave transactions from Kronos was missing a signature from the school's Principal.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process. Each leave form must include a signature from the Principal as evidence of approval.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- All Leave Forms must be reviewed and approved by the school Principal.

Management's Response

The leave form will be checked against payroll. If there are discrepancies in the leave form vs payroll, the staff member will be asked to complete a new form reflecting the correct time. The new form will then be given to the Principal for approval.

STUDENT DATA

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

- Two student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information, and for reliable reporting to the state.

Recommendation:

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.

Management's Response

Before entering a disciplinary form, it will be checked for completion. If it is not correct, corrections will be made and then entered.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- One out of the 4 students we reviewed had an incomplete Authorization to Give Medication at School Form. The date that the form was received was not recorded.

The Authorization to Give Medication at School Form is designed to give permission to the school Principal or designee to administer/supervise medication administration. Within this form are instructions to the process of the administration of the drug which includes the time of day and the number of times the student is to take the medication. Any changes to the process must be communicated to the school via the parents. If any of those instructions are not followed, the form provides a legend key to make anecdotal notes as to the reason the instructions were not followed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

STUDENT NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found the following:

- Two of the 30 inventory items reviewed did not match the quantity listed on the Inventory on Hand report.
- Two of the 30 inventory items were not on the Inventory on hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law and prevent theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces theft risk.

Accounting for food inventory from the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Recommendation:

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential theft.



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

Lesley Jordan, Principal
James Henry Coy Butler Elementary School
1909 Cynthia Street
Savannah, GA 31415

Dear Ms. Jordan,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on September 18, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	53%
Student Activity Funds	26%
Purchase Cards	44%
Leave Form	17%
Student Data	5%
Nurse	0%
School Nutrition Program	17%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Butler Elementary School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Butler Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and there were no special checks to review that were within the scope of our review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Fifteen purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- Two purchase orders were not received in Munis within 72 hours, as required by the Purchasing Manual

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

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

Recommendation(s):

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

Management's Response

- The Administrative Secretary will verify packages received and enter receivers daily to ensure timely entrance of receivers.
- Also use the "Received" stamp to date and sign receivers.

STUDENT ACTIVITY FUNDS

Receipts

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

- Eleven Reports of Monies Collected Forms were not located on-site.
- One Report on the Monies Collected Form was incomplete. It was missing the date, signatures, and total amounts.
- Two entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook, and the deposits were also not made on the same day the funds were received by the sponsor.
- Three deposits were not made on the same day the funds were received by the sponsor.

Disbursements

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

- One check request form was not located on-site.

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

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

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

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

Recommendation(s):

- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under \$5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- Deposits should be entered into SchoolCash.net on the day funds are received by the bookkeeper and Deposits to the bank should be made the same day funds are received by the bookkeeper.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- All check requests should be completed before printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.

Management's Response:

- The Administrative Secretary will establish a weekly schedule of tasks and set aside specific days to receive check requests and specific days to cut and disperse checks. For example: the Administrative Secretary will submit check requests with all documentation on Tuesday of each week to the Principal for signature. Once signed off by the Principal, the secretary will cut approved check requests and appropriate signatures on Thursday of each week. Checks will be dispersed to staff on Friday.
- The School Principal will take time to ensure that all documents are submitted prior to approval signatures on check request forms, including the proposal form for purchases PRIOR to any purchase being made.
- The Administrative Secretary will provide clear directions in writing and verbally to staff about the FULL completion of the Monies Collected Form.
- The Administrative Secretary will ensure that upon receipt of funds from teachers, the Monies Collected Form is completed and correctly filled out and if not completed correctly, the form and monies will be returned to the teacher to complete and resubmit.
- Deposits will be made by 12:00 Noon to ensure that funds collected on the same day are deposited in accordance with district protocol and procedure. Where bank closures occur before a deposit

makes it there the Administrative Secretary will write an explanation and attach it to the deposit documentation advising why the deposit was not made on the same day of received funds.

PURCHASE CARDS

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

- Three transactions had monthly reconciliations that were not completed within the following month as allowed by the Purchase Card Handbook.
- One of the purchase card transactions did not follow the Budget Department's guidelines for account codes. The transaction did not support the account code's definition for the item purchased.

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

- Purchasing Card reconciliations will be completed within the first 10 days of the month to ensure complete submission when the bank statement arrives via mail.
- The Principal and Secretary will review account lines and definitions before purchase of items to ensure the accurate account line is used for the purchase and reconciliation.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions for review. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures.

Internal Audit found the following issues:

- Three of the 30 leave forms could not be located onsite.
- Seven of the 30 leave transactions had leave forms that didn't match Kronos.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Failure to comply is a potential weakness in the current controls over the leave approval and documentation process.

Leave forms that could not be located could result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of timesheets is necessary to ensure policy compliance.

Recommendation:

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos. There should be a process in place to secure, track, and retrieve timesheets.

Management's Response

- Create a system with the Secretary and Administrative Secretary to ensure that leave forms are filed in a timely and organized manner to easily retrieve them if needed.
- Document on all leave slips any changes to leave times to reflect accurate times.

STUDENT DATA

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

- One student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Two Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential to ensure the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective student information use and reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response:

- Administrators will ensure that referral forms are filled out before submission to the Information Specialist (IS) and parents.
- Administrators will ensure that disciplinary forms are submitted to the IS for entry within 48 hours, where investigations take longer than 48 hours or fall under Title IX and disciplinary actions cannot occur before the Title IX investigations are complete.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found that all student medical forms reviewed followed District guidelines.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found the following:

- Four of the 30 food items reviewed did not match the quantity listed on the Inventory on Hand report.
- One of the 30 food items was not located on the Inventory on Hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law as well as preventing theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Recommendation:

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential theft.



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

Paul Sidney, Principal
Coastal Middle School
4595 US Highway 80 East Savannah
Savannah, GA 31410

Dear Mr. Sidney,

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at Coastal Middle School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Coastal Middle School:

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on September 16, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	0%
Student Activity Funds	7%
Purchase Cards	10%
Leave Form	62%
Student Data	5%
Nurse	21%
School Nutrition Program	20%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Coastal Middle School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Coastal Middle School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and there were no special checks within the scope of our review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. All transactions followed District guidelines.

STUDENT ACTIVITY FUNDS

Receipts

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

- Two entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One Report of Monies Collected Form was incomplete. It was missing the Category Name.
- Two deposits were not made on the same day the funds were received by the sponsor.

Disbursements

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

- One of the 30 disbursement transactions did not follow the SAF guidelines. The activity charter form was missing a signature from the Superintendent.

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

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

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

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

Recommendation(s)

- SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- The Student Activity Form should be completed entirely at the beginning of each year to determine the methods expected to be used to generate funds.

Management's Response

Specific actions to be taken include documenting concessions that are collected during games at night and funds turned in the next day. We will double-check charter forms before sending them off for compliance with SAF guidelines.

The person(s) responsible for this will include the financial secretary, Assistant Principal, and Principal.

The measurable method to determine the actions that have been taken and to resolve the concern will include reviewing charters before they are sent off, and ensuring documentation is signed by the appropriate entities. A sign-off form including date, time, and amount, and anticipated 24-hour deposit time.

The attainable goals will ensure that advisers turn in funds on time and within the district guidelines of the same day or the very next day for concession sales.

The reliable action will include reviewing documents and charters before submitting and asking for proper documentation of concessions timestamping. Sign off form of last receipt of funds.

The time deadlines will include monitoring during the start of the school year, and daily. Monthly monitoring of SAF accounts and measuring a reduction in errors by the end of SY 24-25.

PURCHASE CARDS

Internal Audit selected 30 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures.

Internal Audit found the following:

- Two transactions had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook
- Six of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as expendable non-computer equipment, but the transaction was coded as a supply purchase.
- One of the transactions included a purchase that was not allowed per the District's Purchase Card Handbook. The purchase was made for gas with no additional supporting documentation.

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

Specific actions to be taken include documenting purchases with receipts, and Principal's comments and line-item comments within the category for fuel.

The person(s) responsible for this will include the Information Specialist and Principal.

The measurable method to determine the actions that have been taken and to resolve the concern will include monitoring the time period in which purchases are made over the summer months including but not limited to supplies, end of year budget adjustments.

The attainable goals will ensure that purchase card reconciliations are vetted, and purchases are made within the specified timeframe.

This reliable action will include referencing district guidelines timelines for use of fiscal year purchases.

The time deadlines will include monthly monitoring reconciliation report and log into the Bank of America cardholder website periodically.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- We were unable to locate a physical leave form on-site. Five leave forms could not be located onsite. Twenty-four leave requests were submitted via the Qualtrics system.
- Five of the 30 leave transactions had leave forms from Qualtrics that didn't match Kronos.

Leave forms that could not be located should result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of leave forms is necessary to ensure policy compliance.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Failure to comply is a potential weakness in the current controls over the leave approval and documentation process.

Recommendation(s):

- The district leave form should be used with the Qualtrics submissions to ensure proper documentation and compliance.
- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.

Management's Response

Specific actions to be taken include reaching out to HR and training to get printed off forms and reasons including the approval signature from the Principal. Add an approved or denied checkbox and the date approved or denied. This Qualtrics form can then get a report run with the employee's name that shows dates off and approval status. This form can be pulled out as a report that contains the data on employee absences.

The person(s) responsible for this will include the financial secretary and Principal.

The measurable method to determine the actions that have been taken and to resolve the concern will include putting a system in place to track adjustments made to leave forms to ensure the hours not taken are updated on Kronos and on the Qualtrics system resulting in alignment between the two reporting systems. We will also use a form that they must fill out if employees forget to clock in and meet with the admin as well.

The attainable goals include sending out reminders to fill out leave forms. Staff members remember to clock in using the Kronos system and ensure that the leave forms from Qualtrics match Kronos with 100% accuracy.

The reliable action will include running reports to ensure employees are clocking in on time and checkpoints to ensure leave forms are being utilized with reminders in the newsletter and email blasts.

The time deadlines will include weekly checks by admin and ongoing.

STUDENT DATA

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

- One Disciplinary Referral Form was not entered into PowerSchool within 48 hours from the date of the incident.
- Two student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and for reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.
- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.

Management's Response

Specific actions to be taken include turning in referral forms within 24 hours versus the required 48 hours and ensuring attendance reports are run to and reviewed to check for absences that should be coded as OSS/ISS

The person(s) responsible for this will include the Ap, Information Specialist Principal.

The measurable method to determine the actions that have been taken and to resolve the concern will include monitoring referral submissions more closely by the admin team and ensuring that reports on USHA are reviewed weekly.

The attainable goals will ensure consistency between the days of OSS/ISS and attendance with minimal to no errors.

The reliable action will include checking for accuracy and vetting referrals that are submitted by admin before taking them to the Information Specialist.

The time deadlines will include weekly checks in our Attendance Committee meetings and periodic random checks.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- Six students' Medication Administration Forms were not documented to identify if the medication was administered as required.
- One student's medication count was not correctly noted on the Medication Administration Form.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures.

Internal Audit found the following:

- Four of the 30 food items reviewed did not match the quantity listed on the Inventory on Hand report.
- Two of the 30 food items were not in the Inventory on Hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law as well as preventing theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Recommendation:

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential.



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

Amanda Zito, Principal
Charles Ellis Montessori Academy
220 East 49th Street
Savannah, Georgia 31405

Dear Ms. Zito,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable
- Student Activity Funds
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on August 13, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	3%
Student Activity Funds	24%
Purchase Cards	No Usage
Leave Form	21%
Student Data	24%
Nurse	0%
School Nutrition Program	27%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Charles Ellis Montessori Academy in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Charles Ellis Montessori Academy
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 13 purchase orders and seven Special Check Requests for review (within the scope of the review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Two special checks did not follow District guidelines. The account line for the item purchased did not support the definition as defined within the Munis Training Guide.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation:

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

The Administrative Secretary and Principal will ensure all transactions are accurately coded.

STUDENT ACTIVITY FUNDS

Receipts

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

- Four entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- Four deposits were not made on the same day the funds were received by the sponsor.
- One of the Reports of Monies Collected Forms was not located on-site.
- The receipts supporting one Report of Monies Collected Form were incomplete. It was missing a signature.

Disbursements

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

- Fourteen of the 15 disbursement transactions did not follow the SAF guidelines. The site didn't have a signed charter activity fund form on file.
- One signed Check Request Form was not located on-site.

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

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

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

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

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

Complete documentation of expenditures, including a Check Request Form and an invoice, supports the disbursement of money from a specific fund.

Recommendation(s):

- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under \$5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- The Student Activity Form should be completed entirely at the beginning of each year to determine the methods expected to be used to generate funds.
- Check request forms should be provided to the bookkeeper as supporting documentation.

Management's Response

The bookkeeper and Principal have rewritten all charters, and they are signed for all activity fund forms on file.

The bookkeeper and Principal will ensure entries into SchoolCash.net occur the day the money, and Report of Monies Collected Form, are submitted, and that the bank deposit is made the date money is collected.

The bookkeeper and Principal will ensure all receipts and forms are complete and appropriately filed.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Leave forms for two of the leave transactions could not be located.
- Ten of the 30 leave transactions did not match the time in Kronos.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process.

Leave Forms that could not be located should result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of timesheets is necessary to ensure policy compliance.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- There should be a process to secure, track, and retrieve leave forms.

Management's Response

The Administrative Secretary and Principal will ensure all entries into Kronos are supported by a leave form on file.

STUDENT DATA

Internal Audit selected 23 student discipline incidents for review (within the scope of our review). Internal Audit compared the Disciplinary Referral Form to the information in PowerSchool, the District's student information system. If the student was assigned to an in-school or out-of-school suspension, we also checked the student's attendance data for those days. Internal Audit found the following issues:

- Nine Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.
- Two student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential to ensure the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and reliable reporting to the state.

Recommendation(s):

- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.
- The data included on the Disciplinary Referral Form should be entered in PowerSchool accurately for the discipline incident to provide complete and reliable information for state and local reporting.

Management's Response

Incidents forms will be submitted to the Assistant Principal within 24 hours of an incident. The Assistant Principal will submit the incident form to the Information Specialist within 24 hours of receiving the form. The Information Specialist will sign and enter the incident form into Power School the day it is received from the Assistant Principal. The Information Specialist and Administrators will ensure that attendance data matches the Disciplinary Referral.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found that all medical forms reviewed followed District guidelines.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with District's procedures. Internal Audit found the following:

- Five of the 30 inventory items were not located on the Inventory on Hand report.
- Three of the 30 inventory items selected on site were not recorded on the Inventory on Hand Report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law and prevent theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces theft risk.

Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Recommendation:

- A physical inventory of all food and paper product items should be conducted monthly to ensure that food ordering is accurate to reduce food costs and prevent potential theft.



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

Kim Mole, Principal
Georgetown K-8 School
1516 King George Blvd
Savannah, GA 31419

Dear Ms. Moles,

Internal Audit has completed a Business Process Review for Georgetown K-8 School. The purpose of this letter is to document the results of that review.

Review Objectives

The objectives of the review were to test internal controls for the business processes at Georgetown K-8 School and to provide the principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Georgetown K-8 School:

- Purchasing and Accounts Payable
- Student Activity Funds
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on September 20, 2024.

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

Comparison of Reviews

Internal Audit completed a review of the business processes at Georgetown K-8 School on the date(s) shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	22%
Student Activity Funds	15%
Purchase Cards	No Usage
Leave Form	24%
Student Data	13%
Nurse	17%
School Nutrition Program	0%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the principal and the staff at Georgetown K-8 School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Georgetown K-8 School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 14 purchase orders and 3 Special Check Requests for review (within the scope of our review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Five purchase orders did not have a receiver document with a signature or date to show the items were received.
- Two purchase orders were not received in Munis within 72 hours, as required by the Purchasing Manual.
- Three purchase orders did not follow District guidelines. The account line was charged to wrong account code.

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

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, sign, and date the packing list to create accountabilities for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is scanned into Munis with the purchasing documents.
- Receiving information should be entered in Munis within 72 hours, as required by the District's Purchasing Manual.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

- Action Steps- All packages will be routed to the Administrative Secretary for receiving. They will be checked for all content including packing slips. Once packages have been received, the packing slip will be signed, dated, and scanned to Munis with purchasing documents. Package receiving information will be entered in Munis within 72 hours of receipt. All transactions will be coded using the appropriate account line codes.
- Person Responsible- Administrative Secretary
- Timeline- Sept 2024-June 2025
- Evidence of Implementation- Monthly checks by Principal.

STUDENT ACTIVITY FUNDS

Receipts

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

- Six entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- Three Reports of Monies Collected Forms were not located on-site.
- Five deposits were not made on the same day the funds were received by the sponsor.

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

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

Disbursements

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

- One of the 15 disbursement transactions did not have supporting documentation. The backup document states a request for a refund for a field trip but the check request was for a refund for technology damage fees.

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

Recommendation(s):

- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- Funds collected by sponsors should be turned into the bookkeeper the same day the funds are collected.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.

Management's Response

- Action Steps- All deposits will be entered into SchoolCash.net on the day funds are received by the Administrative Secretary. Receipts will be attached to all Reports of Monies Collected forms within the same day of receipt of funds. Funds collected for various school activities will be submitted to the Administrative Secretary on the day collected.
- Person Responsible- Administrative Secretary
- Timeline- Sept 2024-June 2025
- Evidence of Implementation- Monthly checks by the Principal

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Twelve of the 30 samples that were tested had leave forms that didn't match Kronos.
- Leave forms for two of the leave transactions could not be located.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process.

Leave forms that could not be located should result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of leave forms is necessary to ensure compliance with policies.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- There should be a process in place to secure, track, and retrieve leave forms.

Management's Response

- Action Steps- All leave forms will be checked against Kronos time for accuracy. The Administrative secretary will perform weekly checks of leave slips and Kronos time to ensure accuracy and update leave forms as needed.
- Person Responsible- Administrative Secretary
- Timeline- Sept 2024-June 2024
- Evidence of Implementation- Monthly checks from the Principal.

STUDENT DATA

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

- Six student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- One Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.
- Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described on the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and for reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response

- Action Steps- The data for the Disciplinary Referral Forms will match Power School Attendance. Disciplinary Referral Logs will be reported within 48 hours of the incidents with correct referral codes and signatures.
- Person Responsible- Assistant Principal and SIS

- Timeline- Sept 2024-June 2025
- Evidence of Implementation- Monthly checks by the Principal

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- Two out of the six students we reviewed had an incomplete Authorization to Give Medication at School Form and/or the form could not be found on site. The date that the form was received was not recorded.
- One of the students' Medication Administration Forms was not documented to identify if the medication was administered as required.

The Authorization to Give Medication at School Form is designed to give permission to the school principal or designee to administer/supervise medication administration. Within this form are instructions to the process of the administration of the drug which includes the time of day and the number of times the student is to take the medication. Any changes to the process must be communicated to the school via the parents. If any of those instructions are not followed, the form provides a legend key to make anecdotal notes as to the reason the instructions were not followed.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found that all District guidelines were followed.



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

Dionne Young, Principal
Haven Elementary School
5111 Dillon Avenue
Savannah, GA 31405

Dear Ms. Young,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school in August 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	30%
Student Activity Funds	5%
Purchase Cards	11%
Leave Form	17%
Student Data	12%
Nurse	7%
School Nutrition Program	7%

NT= Not Tested

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the principal and the staff at Haven Elementary School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 14 purchase orders (within the scope of our review). There were no special checks within the scope of our review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Ten purchase orders did not have a receiver document with a signature and/or date to show the items were received.

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

Recommendation:

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

Management's Response

The Principal reviewed the audit report with Administrative Secretary. The following actions will serve as next steps:

- We will reduce our audit error percentage from 30% to 20% or less before the next audit.
- The Secretary or .5 Secretary will be sure to initial and date all packaging slips.
- Packing slips will be entered into Munis within 48 hours of day that it was initialed and dated.

STUDENT ACTIVITY FUNDS

Receipts

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

- Three entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One deposit was not made on the same day the funds were received by the sponsor.
- The receipts supporting one Report of Monies Collected Form were incomplete.

Disbursements

Internal Audit selected 15 disbursement transactions for review. All transactions followed District guidelines.

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

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

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

Recommendation(s):

- SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.

Management's Response

The Principal reviewed the audit with the Administrative Secretary. Moving forward, the following action steps will take place:

- We will decrease our error report percentage from 5% to 0% by the next audit.
- The Administrative Secretary will ensure that all Student Activity Funds (SAF) categories have a receipt book and that the yellow copy of the receipt is submitted with monies collected.
- Deposits will be made on the same day as funds collected.
- The Administrative Secretary will give a 2nd tutorial with persons over the SAF categories the week of November 18th to ensure the Monies Collected Forms are filled out properly.

PURCHASE CARDS

Internal Audit selected nine purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Three of the transactions did not follow District Budget Department's guidelines for account codes. The purchase was made as expendable non-computer equipment, but the transaction was coded as a supply.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation:

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

The Principal reviewed this section of the audit with the Administrative Secretary. The following action steps will be implemented:

- We will decrease our error percentage from 11% to 5% or less before the next audit.
- We are unsure of the transactions that were mentioned in the audit. We will communicate with Internal Audit for clarity and will proceed with the recommendations.
- We will be sure to utilize the correct codes that are outlined in the Budget Handbook.

LEAVE FORMS

Internal Audit selected 15 employees with leave transactions from Kronos and 15 leave forms on site for review. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Three leave forms could not be located on-site.
- Seven of the 30 leave transactions did not have leave forms that matched the time in Kronos.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- There should be a process in place to secure, track, and retrieve leave forms.

Management's Response

After reviewing the audit, the following action steps will take place:

- We will decrease our error percentage from 17% to 12% or less by the next audit.
- The Secretary will communicate with staff members via email to complete a leave form within 24 hours of their return from an absence that was a call out or an emergency.
- Staff who fail to submit their leave forms within the 24-hour window will be entered as leave without pay.
- Leave forms will continue to be housed monthly in a binder that is kept by the Administrative Secretary.
- The Administrative Secretary will review weekly Kronos Inquiry report that is sent from the Payroll department.
- The Principal and Administrative Secretary will review Kronos reports and leave forms on a daily/weekly basis.

STUDENT DATA

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

- One student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Six Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and for reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response

The Principal reviewed this section of the audit report with the Information Specialist. The following action steps will take place moving forward:

- We will reduce our error report percentage from 12% to 5% or less before our next audit.
- Administration will be sure to submit the discipline referrals immediately after completion to the Information Specialist to enter within her 48-hour window.
- Administrative and Information Specialist will review codes given on the Discipline Referrals to ensure they match the codes that are entered in Power School.

review. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Three leave forms could not be located on-site.
- Seven of the 30 leave transactions did not have leave forms that matched the time in Kronos.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- There should be a process in place to secure, track, and retrieve leave forms.

Management's Response

After reviewing the audit, the following action steps will take place:

- We will decrease our error percentage from 17% to 12% or less by the next audit.
- The Secretary will communicate with staff members via email to complete a leave form within 24 hours of their return from an absence that was a call out or an emergency.
- Staff who fail to submit their leave forms within the 24-hour window will be entered as leave without pay.
- Leave forms will continue to be housed monthly in a binder that is kept by the Administrative Secretary.
- The Administrative Secretary will review weekly Kronos Inquiry report that is sent from the Payroll department.
- The Principal and Administrative Secretary will review Kronos reports and leave forms on a daily/weekly basis.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- One students' Medication Administration Form was not documented to identify if the medication was administered as required.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found the following:

- Two of the 30 food items reviewed did not match the quantity listed on the Inventory on Hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law as well as preventing theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Recommendation(s):

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential.



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

Christa Smalls, Principal
Virginia Heard Elementary School
414 Lee Boulevard
Savannah, GA 31405

Dear Ms. Smalls,

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at Virginia Heard Elementary School to provide the principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Virginia Heard Elementary School:

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on September 17, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	9%
Student Activity Funds	15%
Purchase Cards	12%
Leave Form	12%
Student Data	22%
Nurse	13%
School Nutrition Program	0%

NT= Not Tested

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter.

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

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Virginia Heard Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 13 purchase orders and 15 Special Check Requests for review (within the scope of our review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Five purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- One purchase order was not received in Munis within 72 hours, as required by the Purchasing Manual.
- One special check did not follow District guidelines. The account line for the item purchased did not support the definition as defined within the Munis Training Guide.

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

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

Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is scanned into Munis with the purchasing documents.
- Receiving information should be entered in Munis within 72 hours, as required by the District's Purchasing Manual.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

To enhance accountability and compliance with district guidelines, we are implementing the following procedures in response to the audit recommendations:

1. Centralized Package Receiving

All incoming packages will be directed to the Administrative Secretary who will be responsible for receiving. The Administrative Secretary will:

- Open the package, verify its contents against the packing list, then sign and date the list to confirm receipt.
- Ensure the signed packing list or equivalent documentation is scanned into Munis alongside the purchasing documents for future reference and accountability.
- Distribute the items accordingly once documentation is complete.

2. Timely Entry of Receiving Information

In alignment with the District's Purchasing Manual, receiving information will be entered in Munis within 72 hours of receipt by the Administrative Secretary. This step will help maintain timely and accurate records, supporting efficient tracking of inventory and resources.

3. Accurate Coding of Transactions

Transactions will be coded following the District's Budget Handbook and the Munis Training Guide. This practice will ensure that all expenditures are appropriately classified, improving accuracy in accounting and budget reporting.

By adhering to these procedures, we aim to meet district standards and strengthen accountability in our purchasing and receiving processes.

STUDENT ACTIVITY FUNDS

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

- One entry into SchoolCash.net, the District's SAF accounting system, was not dated the same day as the Report of Monies Collected Form, as required by the Student Activity.
- Six deposits were not made on the same day the funds were received by the sponsor.

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

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

Disbursements

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

- One Check Request Form was requested and authorized by the principal.
- One of the 15 disbursement transactions did not have supporting documentation. The backup receipt didn't make the check requested amount.
- Two Check Request Forms were missing.
- Three of the 30 disbursement transactions did not follow the SAF guidelines. Signed charter forms for the General Fund amount could not be located onsite.

When a principal requests an SAF check to be issued, the SAF check request form is signed/authorized by the assistant principal to ensure proper authorization of the disbursement.

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

Recommendation(s):

Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.

- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- Check Requests should be signed by the assistant principal when requested by the principal.
- Invoice(s) should be provided to the bookkeeper as supporting documentation from the person turning in a Check Request Form.
- All check requests should be completed before printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.
- SAF guidelines and procedures should be reviewed before approval of check request forms.

Management's Response

In response to the findings in the recent internal audit report on Student Activity Funds (SAF), we recognize the importance of maintaining strict adherence to established guidelines to ensure accountability and accuracy. To address the discrepancies noted, we will implement the following corrective actions and reinforce procedures to maintain the integrity of our funds handling process.

1. Accurate and Timely Entry of Receipt Transactions in SchoolCash.net:

- Findings: One transaction entry in SchoolCash.net was not dated the same day as the Report of Monies Collected Form.
- Improvement Action: We will provide additional training for all staff involved in cash handling by November 22, 2024, emphasizing the requirement to enter transactions into SchoolCash.net on the same day as indicated on the Report of Monies Collected Form. A daily review process will also be implemented to verify that all entries are recorded in accordance with the SAF guidelines.

2. Prompt Deposits of Funds Received by Sponsors:

- Findings: Six instances were identified where deposits were not made on the same day funds were received.
- Improvement Action: We established a procedure requiring all sponsors to deliver funds to the bookkeeper by the end of each day. Additionally, we will conduct monthly check-ins to ensure daily deposit compliance, reducing the risk of loss or theft and ensuring funds are promptly available for the intended activities. We have added four additional staff members to do daily deposits. We now have six team members that are on the bank deposit team.

3. Consistent Documentation and Authorization for Disbursements:

- Findings: Discrepancies were found in the disbursement process, including missing Check Request Forms, incomplete supporting documentation, and lack of required signatures on three General Fund transactions.
- Improvement Action: Moving forward, we will enforce a stricter review process before approving any disbursement. All disbursement requests will require full documentation, including signed Check Request Forms and receipts matching the check amount, to be reviewed by both the Principal/Assistant Principal and bookkeeper before release. Missing documentation will be identified and addressed immediately to prevent recurrence. Additionally, we will clarify SAF documentation requirements in a refresher training session for all involved staff by November 24.

4. Tracking and Accountability Measures:

- Findings: Incomplete charter forms for General Fund amounts were noted.
- Improvement Action: We will introduce a log to track all forms associated with fund disbursement and receipt activities. This will improve accessibility and accountability, ensuring compliance with SAF guidelines.

These steps will strengthen our adherence to the SAF Handbook and safeguard funds intended to support student activities.

PURCHASE CARDS

Internal Audit selected 18 purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Two transactions had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook.
- Four of the transactions did not follow the District Budget Department's guidelines for account codes. The purchases were made as Textbooks and expendable non-computer equipment, but the transaction was coded as a supply purchase.

The reconciliation process is an important control that serves to validate the proper use of purchase cards. Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

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

Purchase Card Handbook.

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

- The Administrative Secretary will make sure that when we receive orders, the packing slip will be dated and signed before they are uploaded into Purchase Order Receiving PURCHASE CARDS.
- The Administrative Secretary will make sure that there is enough money in the account line that will be used to pay for the item on the purchasing card. The October 1, 2023, statement was not complete until December 2023 because the Administrative Secretary had to transfer money within the budget to the correct GL line and it took longer than we expected with she and I being new to our positions.
- Both the Administrative Secretary and Principal will ensure that the correct GL lines are used for supplies and all items purchased.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Six of the 30 tested samples had leave forms that didn't match Kronos.
- One of the 30 forms is missing the principal signature for approval.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process.

Each leave form must include a signature from the principal as evidence of this approval.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- All leave requests must be submitted for approval and signed by either the Principal or the Department Head to ensure proper record-keeping and compliance with school policies.

Management's Response

- **Leave Form Accuracy:** We have implemented an additional verification step to ensure that all leave forms are accurately aligned with Kronos records. This process includes daily cross-checks to document any changes in time worked by the Administrative Secretary and the split secretary, with updates reflected on both the leave forms and Kronos completed daily.
- **Principal Signature Compliance:** Moving forward, we will ensure that all leave requests are submitted with the required Principal's approval signature. I have emphasized the importance of obtaining my signature on all leave forms to strengthen our documentation practices.

STUDENT DATA

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

- Three student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Ten Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and for reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response

Starting the week of October 7, the Assistant Principal began creating discipline referrals on paper and in PowerSchool (incidents). Hard copies are provided to students/parents and the student information specialist (SIS) for attendance updates. Homeroom teachers are notified by email of OSS actions and instructed to mark absences as "A," with SIS finalizing updates. The Assistant Principal collaborates with the behavior interventionist to ensure restraint forms are completed and aligned with referrals.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- Two students' Medication Administration Forms were not documented to identify if the medication was administered as required.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

Management's Response

We immediately reviewed our clinic's procedures to ensure that all medication administration is thoroughly documented. I am working with our School Nurse to confirm that the Medication Administration Form is completed accurately and consistently moving forward, aligning with the standards required by the Authorization to Give Medication at School Form. The School Nurse did state that due to the school's swift closure for Hurricane Debby after returning to school she failed to document the dates and the reason why the medication was not administered as required on that day. Moving forward, she now knows how to document these occasions so that the medication administration record is accurate.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found that all District guidelines were followed.



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

Samantha Williams, Principal
Sarah Mills Hodge Elementary School
975 Clinch Street
Savannah, Georgia 31405

Dear Ms. Williams,

Internal Audit has completed a Business Process Review Follow-Up for Sarah Mills Hodge Elementary School. The purpose of this letter is to document the results of that review.

Review Objectives

The objectives of the review were to test internal controls for the business processes at Sarah Mills Hodge Elementary School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Sarah Mills Hodge Elementary School:

- Purchasing and Accounts Payable
- Purchase Cards
- Nurse
- School Nutrition

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed with an on-site visit on September 18, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2023	July 2024
	Error Rate	Error Rate
Purchasing and Accounts Payable	25%	29%
Purchase Cards	45%	21%
Nurse	11%	30%
School Nutrition Program	20%	10%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Sarah Mills Hodge Elementary School in completing this Business Process Follow-Up Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Sarah Mills Hodge Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and there were no special checks within the scope of our review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Ten purchase orders did not have a receiver document with a signature and/or date to show the items were received.

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

Recommendation:

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

Management's Response:

Moving forward as packages arrive, the Administrative Secretary will open the package and reconcile the contents with a packing list, and then sign and date the packing list. Then the list will be signed into Munis with purchasing documents.

PURCHASE CARDS

Internal Audit selected 16 purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Five of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as expendable non-computer equipment, but the transaction was coded as a supply purchase.
- Three transactions had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook.
- One of the transactions included a purchase that was not allowed by the Accounts Payable Department. The purchase was made for a subscription with no additional supporting documentation as required by the department.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Purchase Cards are to be used for official purchases of supplies, materials, equipment, or services where not otherwise prohibited or restricted.

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Subscription transactions should be authorized by the Accounts Payable Department and/or there should be a requisition and PO created.

Management's Response

The Administrative Secretary will use the proper coding for purchases and when in question, will check the budget handbook or reach out to the Budget Department to make sure the correct code is used. The reconciliation process will be completed in a timely manner as specified (monthly basis) and subscriptions will not be purchased using the p-card.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- Five out of the seven students we reviewed had an incomplete Authorization to Give Medication at School Form and/or the form could not be found onsite.
- One of the seven students reviewed had an incorrect date on the Medication Administration Form.

The Authorization to Give Medication at School Form is designed to give permission to the school Principal or designee to administer/supervise medication administration. Within this form are instructions to the process of the administration of the drug which includes the time of day and the number of times the student is to take the medication. Any changes to the process must be communicated to the school via the parents. If any of those instructions are not followed, the form provides a legend key to make anecdotal notes as to the reason the instructions were not followed.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with District's procedures. Internal Audit found the following:

- One of the 30 food items reviewed did not match the quantity listed on the Inventory on Hand report.
- Two of the 30 food inventory items were not on the Inventory on Hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with accurate ingredients to meet Federal Law and in preventing theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reducing the risk of theft.

Accounting for food inventory at the point of receipt is vital to ensuring the accuracy of inventory items and reducing the risk of theft.

Recommendation:

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential theft.



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

Jimmie Cave, Principal
Islands High School
170 Whitemarsh Island Road
Savannah, Georgia 31410

Dear Mr. Cave,

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

Review Objectives

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

Scope of Review

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

- Purchase Cards
- Nurses

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on August 29, 2024.

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

Comparison of Reviews

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

Area/Finding	September 2023	July 2024
	Error Rate	Error Rate
Purchase Cards	39%	21%
Nurse	31%	0%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Islands High School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Islands High School
Business Process Review

RESULTS OF REVIEW

PURCHASE CARDS

Internal Audit selected 30 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Twelve transactions did not follow the District Budget Department's guidelines for account codes. The purchases were made as expendable non-computer equipment, dues and fees, or other textbooks purchase. The transaction was coded as a supply purchase.
- Five transactions had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook.
- Two of the transactions included a purchase that was not allowed per the Accounts Payable Department. The purchase was made for a subscription with no additional supporting documentation as required by the department.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Purchase Cards are to be used for official purchases of supplies, materials, equipment, or services where not otherwise prohibited or restricted.

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Subscription transactions should be authorized by the Accounts Payable Department and/or there should be a requisition and purchase order created.

Management's Response

- The Principal and Administrative Secretary reviewed the District's Purchase Card Handbook and clarified processes.
- After reviewing the Purchase Card Handbook, the Principal noted the section on approved purchase card expenditures as well as reviewed the section on non-approved purchase card expenditures.
- The Principal and Administrative Secretary reviewed the District's Purchase Card Handbook. Noted the section on prohibited purchases to include Data plans, software, or applications (apps) for devices, including, but not limited to smartphones, laptop computers, and tablets.

NURSES

Internal Audit reviewed documentation for compliance with school nursing documentation procedures. We reviewed the Authorization for Medication Form for completion and the Medication Administrative Daily Form to ensure the accuracy of medicine counts. Internal Audit found all student medical forms reviewed followed District guidelines.



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

Antonio V. Byrd, Principal
Isle of Hope K-8 School
100 Parkersburg Road
Savannah, Georgia 31406

Dear Mr. Byrd,

Internal Audit has completed a Business Process Review Follow-Up for Isle of Hope K-8 School. The purpose of this letter is to document the results of that review.

Review Objectives

The objectives of the review were to test internal controls for the business processes at Isle of Hope K-8 School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Isle of Hope K-8 School:

- Purchase Cards

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed off-site in July 2024.

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

Comparison of Reviews

Internal Audit completed a review of the business processes at Isle of Hope K-8 School on the date(s) shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

Area/Finding	July 2023	July 2024
	Error Rate	Error Rate
Purchase Cards	32%	33%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Isle of Hope K-8 School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Isle of Hope K-8
Business Process Review

RESULTS OF REVIEW

PURCHASE CARDS

Internal Audit selected nine purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- One purchase card transaction did not have supporting documentation that was uploaded into MUNIS as required by District guidelines.
- Seven transactions had monthly reconciliations that were not completed within the same month as the Purchase Card Handbook allowed.
- One of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as expendable non-computer equipment, but the transaction was coded as a supply purchase.

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

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

- Receipts from the cardholder should be uploaded into MUNIS by the bookkeeper to validate the funds expended.
- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

Specific

Goal: Ensure all purchase card transactions have supporting documentation uploaded into MUNIS as required by District guidelines.

- **Action:** Implement a checklist for uploading documentation for each transaction.
- **Responsible:** Principal, Administrative Secretary, .5 Secretary.

Measurable

Goal: Achieve a 100% compliance rate for uploading supporting documentation into MUNIS within the next three months (October, November, and December).

- **Action:** Track the number of transactions with proper documentation versus total transactions each month.
- **Responsible:** Principal, Administrative Secretary, .5 Secretary.

Achievable

Goal: Complete monthly reconciliations for all transactions within the same month as per the Purchase Card Handbook.

- **Action:** Set up reminders and deadlines for monthly reconciliations via the Outlook calendar.
- **Responsible:** Principal, Administrative Secretary, .5 Secretary.

Reliable

Goal: Ensure all transactions follow the District Budget Department's guidelines for account codes.

- **Action:** Provide training for the Bookkeeper on correct account coding and conduct regular reviews.

- **Responsible:** Principal, Administrative Secretary, .5 Secretary, and Budget/Purchasing department.

Time-bound

Goal: Resolve all identified issues within three months (December 20)

- **Action:** Set milestones for addressing each issue and monitor progress.
- **Responsible:** Principal, Administrative Secretary, .5 Secretary.



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

Jemeela Brown, Principal
Sol C. Johnson High School
3012 Sunset Boulevard
Savannah, Ga 31404

Dear Ms. Brown,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on September 10, 2024.

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

Comparison of Reviews

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

Area/Finding	September 2024
	Error Rate
Purchasing and Accounts Payable	14%
Student Activity Funds	31%
Purchase Cards	10%
Leave Form	23%
Student Data	25%
Nurse	47%
School Nutrition Program	30%

NT= Not Tested

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the principal and the staff at Johnson High School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Johnson High School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and 15 Special Check Requests for review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Five transactions did not follow District guidelines. The account line for the item purchased did not support the definition as defined within the Munis Training Guide. The item should not have been coded as a supply.
- Seven purchase orders did not have a receiver document with a signature and/or date to show the items were received.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountabilities for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is scanned into Munis with the purchasing documents.

Management's Response

- A physical copy of the District Budget Handbook and the Munis Training Guide will be used as a resource when coding transactions.
- A single designee will be responsible for receiving the packages, comparing the content against the receiving slip, signing the slip, distributing, and uploading them into Munis.

STUDENT ACTIVITY FUNDS

Receipts

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

- Five entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- Three Reports of Monies Collected Forms were not located on-site.
- Two Reports of Monies Collected Forms were incomplete.
- Four deposits were not made on the same day the funds were received by the sponsor.

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

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

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

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

Disbursements

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

- Fifteen of the 30 disbursement transactions did not follow the SAF guidelines.

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

Recommendation(s):

- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Receipts from the sponsor should be presented along with the Report of Monies Collected Form to the bookkeeper to validate the funds submitted and within the same day of receipt of the funds.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- The Student Activity Form should be completed entirely at the beginning of each year to determine the methods expected to be used to generate funds.

Management's Response

- The Bookkeeper will be retrained on Student Activity Fund (SAF) process and procedures on Wednesday, November 13, 2024.
- The Bookkeeper will then update faculty/staff of SAF procedures.
- The Bookkeeper will identify a cut-off time to ensure all items are received in a timely manner.
- 2 additional staff members have been identified and will be utilized to make daily deposits (when needed).
- Deposits will be entered into SchoolCash.net the day funds are received.

PURCHASE CARDS

Internal Audit selected 13 purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- One transaction had a monthly reconciliation that was not completed within the same month as allowed by the Purchase Card Handbook.
- Three transactions did not follow the District Budget Department's guidelines for account codes. The items should not have been coded as a supply.

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

- The reconciliation process should be completed monthly as outlined in the District's Purchase Card Handbook.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

- The District's Budget Handbook and Munis Training Guide will be utilized to ensure items are coded appropriately.
- Reconciliations will be completed monthly.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Four of the leave forms could not be located on-site.
- Nine of the 30 leave transactions had leave forms that didn't match Kronos.

Leave forms that could not be located should result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of leave forms is necessary to ensure policy compliance.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process.

Recommendation(s):

- There should be a process in place to secure, track, and retrieve leave forms.
- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.

Management's Response

- Set time frame has been identified and calendared as the time to focus on time and leave.
- A process has been created to review and communicate leave information to faculty and staff.
- Leave forms will be reviewed and updated to ensure they match Kronos.
 - Any changes made will be documented on leave forms.

STUDENT DATA

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

- Five student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Nine Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.
- One Disciplinary Referral Form has an incident that was not reported.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and for reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response

- Administration will ensure timely processing of disciplinary referral.
- Disciplinary referral forms will be entered into PowerSchool within 48 hours of the incident.
 - The attendance code will immediately be updated to match what's reflected on the disciplinary referral form.
- Administration will follow up to ensure processing of referral and attendance coding was completed.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- Four out of the nine students we reviewed had an incomplete Authorization to Give Medication at School Form and/or the form could not be found on site. The date that the form was received was not recorded.
- One of the students' Medication Administration Forms was not documented to identify if the medication was administered as required. One was missing a date.
- The medicine count on two of the Medication Administration Forms was incorrect.

The Authorization to Give Medication at School Form is designed to give permission to the school principal or designee to administer/supervise medication administration. Within this form are instructions to the process of the administration of the drug which includes the time of day and the number of times the student is to take the medication. Any changes to the process must be communicated to the school via the parents. If any of those instructions are not followed, the form provides a legend key to make anecdotal notes as to the reason the instructions were not followed.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found the following:

- Four of the 30 inventory items reviewed did not match the quantity listed in the Inventory on Hand report.
- Five of the 30 inventory items were not on the Inventory on Hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law as well as preventing theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces the risk of theft.

Recommendation:

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential.



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

Steven Smith, Principal
Massie Heritage Center
207 East Gordon Street
Savannah, GA 31401

Dear Mr. Smith,

Internal Audit has completed a Business Process Review Follow-Up for Massie Heritage Center. The purpose of this letter is to document the results of that review.

Review Objectives

The objectives of the review were to test internal controls for the business processes of Massie Heritage Center and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Massie Heritage Center:

- Purchasing and Accounts Payable
- Purchase Cards

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed off-site in July 2024.

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

Comparison of Reviews

Internal Audit completed a review of the business processes at Massie Heritage Center on the date(s) shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

Area/Finding	July 2023	July 2024
	Error Rate	Error Rate
Purchasing and Accounts Payable	38%	13%
Purchase Cards	24%	17%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Massie Heritage Center in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Massie Heritage Center
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit reviewed 11 purchase orders. There were no special check requests within the scope of our review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Three purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- One purchase order was not received in Munis within 72 hours, as required by the Purchasing Manual.

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

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

Recommendation(s):

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

Management's Response

All packages will be routed directly to our secretary who will then make sure all items are counted and reconciled according to what is on the invoice and/or the packing slip. If no packing slip is attached, we will use the invoice.

The secretary and I met, and she agreed what she will strive to make sure all items are received within 72 hours.

PURCHASE CARDS

Internal Audit selected 30 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Two of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as expendable non-computer equipment, but the transaction was coded as a supply purchase.
- Thirteen transactions had monthly reconciliations that were not completed within the same month as the Purchase Card Handbook allowed.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

The reconciliation process is an important control that validates the proper use of purchase cards.

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.

Management's Response

The secretary and Principal will carefully look over all transaction from now on to make sure they are properly coded. We will add reminders to our site calendar that all transactions must be completed within the relevant month.



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

Tawn Foltz, Principal
New Hampstead High School
2451 Little Neck Road
Bloomington, GA 31302

Dear Ms. Foltz,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on August 21, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	39%
Student Activity Funds	2%
Purchase Cards	0%
Payroll Leave	10%
Student Data	10%
Nurse	33%
School Nutrition Program	0%

NT= Not Tested

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the principal and the staff at New Hampstead High School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

New Hampstead High School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and 15 Special Check Requests for review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Fifteen special check requests did not follow District guidelines. The account line for the item purchased did not support the definition as defined within the Munis Training Guide.
- Fifteen purchase orders did not have a receiver document with a signature and/or date to show the items were received.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is scanned into Munis with the purchasing documents.

Management's Response

The Principal requested documentation from Internal Audit and reviewed documents with NHHS Bookkeeper. The signature and date are needed on receivers. This was something that the Bookkeeper simply forgot to do after the shift to Munis and will do so from here forward.

The Munis Training Guide will be reviewed to ensure that purchases are being charged to the correct account line. Funds will be transferred into different account lines that more accurately align to the items purchased.

STUDENT ACTIVITY FUNDS

Receipts

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

- One entry into SchoolCash.net, the District's SAF accounting system, was not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One Report on the Monies Collected Form was incomplete. The form was missing a date.

Disbursements

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

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

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

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

Recommendation(s):

- SchoolCash.net receipts should be provided by the bookkeeper to the person turning in a Report of Monies Collected Form at the time the money is collected, and deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under \$5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.

Disbursements

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

Management's Response

The errors were discussed with the NHHS Bookkeeper. One was based on receipt of money after the deposit was made. This error will be rectified by the change in the Student Activity Fund (SAF) manual changing the expectation from "same business day" to "within 24 hours."

PURCHASE CARDS

Internal Audit selected three purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found all transactions followed District guidelines.

Management's Response

NHHS does not have a purchase card.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Five of the 30 tested samples had leave forms that didn't match Kronos.
- A leave form could not be located for one of the leave forms we reviewed.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process.

Leave forms that could not be located should result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of leave forms is necessary to ensure compliance with policies.

Recommendation(s):

- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.
- There should be a process to secure, track, and retrieve leave forms.

Management's Response

The timekeeper will review all leave forms on a weekly basis, ensuring necessary leave forms are on file and that the leave forms match the information in Kronos.

STUDENT DATA

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

- One student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Five Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues. Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential to ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response

The Principal informed the Assistant Principals of the errors. The Assistant Principals will review entry to discipline data on a monthly basis to ensure accuracy and account for any updates. A back-up Information Specialist (IS) needs to be identified and trained to input discipline data in the event the Information Specialist is absent from work.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- One student's Medication Administration Forms were not documented to identify if the medication was administered as required.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form needs to be completed in their entirety to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as it relates to the administration of medication, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with the District's procedures. Internal Audit found that all District guidelines were followed.



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

Brandi Brown, Principal
New Hampstead K-8
1700 Highgate Blvd
Bloomington, GA 31302

Dear Ms. Brown,

Internal Audit has completed a Business Process Review Follow-Up for New Hampstead K-8 School. The purpose of this letter is to document the results of that review.

Review Objectives

The objectives of the review were to test internal controls for the business processes at New Hampstead K-8 School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at New Hampstead K-8 School:

- Purchase Cards

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed off-site in July 2024.

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

Comparison of Reviews

Internal Audit completed a review of the business processes at New Hampstead K-8 School on the date(s) shown in the table. The percentage of errors found in each area during this review is shown in this list. While some errors may be attributable to human error, the percentage of errors is expected to decrease over time.

Area/Finding	Feb 2024	July 2024
	Error Rate	Error Rate
Purchase Cards	21%	67%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff of New Hampstead K-8 School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

New Hampstead K-8 School
Business Process Review

RESULTS OF REVIEW

PURCHASE CARDS

Internal Audit selected one purchase card transaction that was in the scope of our review. The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following with this transaction:

- The transaction did not follow the District Budget Department's guidelines for account codes. The purchase was made as an expendable non-computer equipment purchase, but the transaction was coded as a supply purchase.
- The transaction had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.

Management's Response

The transaction did not follow the District Budget Department's guidelines for account codes. The purchase was made as an expendable non-computer equipment purchase, but the transaction was coded as a supply purchase.

- For each transaction, the Administrative Secretary will accurately review all account codes in accordance to the District's Budget Handbook prior to submitting the approval request to the Principal and inputting the transaction into Munis.
- The Principal will review all account codes for accuracy prior to approving the transaction in Munis.
- The Principal and Administrative Secretary will conduct a monthly review of the account codes and procedures in the District's Budget Handbook to increase familiarity of the account codes for all purchases.

The transaction had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook.

- The Administrative Secretary will complete all monthly purchase card reconciliations in accordance to the guidelines indicated in the Purchase Card Handbook.
- The Principal and Administrative Secretary will utilize Outlook calendar to establish monthly deadlines to review and submit all monthly purchase card reconciliations.



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

Christina Tucker, Principal
Casimir Pulaski Elementary School
1001 Tibet Avenue
Savannah, Georgia 31419

Dear Ms. Tucker,

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at Casimir Pulaski Elementary School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

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

- Purchase Cards

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed off-site in July 2024.

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

Comparison of Reviews

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

Area/Finding	September 2023	July 2024
	Error Rate	Error Rate
Purchase Cards	21%	0%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Casimir Pulaski Elementary School in completing this Business Process Review.

Sincerely,

Leah Underwood, Senior Director, Internal Audit

Casimir Pulaski Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASE CARDS

All transactions followed District guidelines. Internal controls in this area appear to be functioning appropriately; therefore, we have no recommendations.



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

Dr. Anna Belue, Principal
Savannah Arts Academy
500 Washington Avenue
Savannah, Georgia 31405

Dear Dr., Belue,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable
- Student Activity Funds
- Purchase Cards
- Leave Form
- Student Data
- Nurse
- School Nutrition

Some transaction testing was performed in July 2024 using data available through the District's various business programs. This review was completed with a site visit to the school on August 13, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2024
	Error Rate
Purchasing and Accounts Payable	19%
Student Activity Funds	7%
Purchase Cards	21%
Leave Form	28%
Student Data	12%
Nurse	42%
School Nutrition Program	3%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Savannah Arts Academy in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Savannah Arts Academy
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected one purchase order and 15 Special Check Requests for review (within the scope of our review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- One special check request did not follow District guidelines. The account line for the item purchased did not support the definition as defined within the Munis Training Guide
- Five purchase orders did not have a receiver document with a signature and/or date to show the items were received.
- One purchase order was not received in Munis within 72 hours, as required by the Purchasing Manual.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

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

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is scanned into Munis with the purchasing documents.
- Receiving information should be entered in Munis within 72 hours, as required by the District's Purchasing Manual.

Management's Response

Review processes with Assistants. All ensure the process of packing slips and package contents is routed to only the secretary. The secretary will enter information in Munis within 72 hours.

STUDENT ACTIVITY FUNDS

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

- Two entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- One Report of Monies Collected Forms was not located on-site.
- One of the deposits was not made on the same day the funds were received by the sponsor.

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

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

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

Disbursements

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

- One check was disbursed for more than the receipt amount.
- One check request fund was not located on-site.
- Check request forms did not adhere to SAF guidelines. The general fund account cannot be used for a spa day gift for the Principal. Additionally, Principals should not sign off on checks that provide them with a gift.

Receipts should be matched to the backup documentation and checks should be disturbed for that amount.

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

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

Recommendation(s):

- Deposits should be entered in SchoolCash.net on the day funds are received by the bookkeeper.
- Report of Monies Collected Forms should be completed entirely, including fund name/number, receipt numbers (or list of names and amounts collected, if under \$5 each), total amount of money collected, reason for collection, and signature of the person submitting the funds.
- Deposits to the bank should be made the same day funds are received by the bookkeeper.
- Checks should always match the backup documentation and approved student activity funds check request form. A process should be in place to flag any discrepancies where the disbursement amount exceeds the receipt amount.
- All check requests should be completed before printing a check, including fund name/number, fund balance, checklist box, and purpose of the check. Supporting documentation, such as an invoice or a receipt, should be attached to the check request.
- SAF guidelines and procedures should be reviewed before approval of check request forms.

Management's Response

Reiterate to staff and bookkeeper that deposits should be entered in School Cash on the day funds are received, forms should be completed entirely, deposits to the bank should be made the same day the funds are received by the bookkeeper, and checks should always match the backup documentation. When the receipt amount does not match the disbursement amount, the bookkeeper should immediately call the sponsor to have it corrected. All check requests must have supported documentation.

PURCHASE CARDS

Internal Audit selected 30 purchase card transactions for review. The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- Twelve transactions had monthly reconciliations that were not completed within the same month as the Purchase Card Handbook allowed.
- Six of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as an expendable non-computer expense purchase, but the transaction was coded as a supply purchase.
- One of the transactions included a purchase that was not permitted by the Accounts Payable Department. The purchase was delivered to a personal address rather than an SCCPSS location.

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

All packages should be routed to a SCCPSS location for receiving and inventory control purposes. This would ensure that all purchases are properly documented and monitored.

Recommendation(s):

- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- All purchases should use an SCCPSS District address for shipping.

Management's Response

Review the reconciliation process with Administrative Secretary. Review coding and ensure that all purchases are routed to the school with the school address and not to faculty addresses. Give each day a specific, undisturbed amount of time to complete this process.

LEAVE FORM

Internal Audit selected 30 employees with leave transactions. We reviewed the supporting documentation onsite to determine compliance with the District's Payroll and Leave Form procedures. Internal Audit found the following issues:

- Three of the 30 samples we pulled a leave form could not be located.
- Twelve of the 30 samples reviewed didn't match the leave form provided on-site.
- One of the 30 samples reviewed was missing a signature from the school's Principal.

Leave forms that could not be located should result in an incomplete audit trail and hinder the ability to verify employee work hours and payroll accuracy. Control over the storage and retention of leave forms is necessary to ensure compliance with policies.

The District's Payroll and Leave Form procedures require that all employee leave transactions be accurately documented and supported by corresponding leave forms. Not complying is a potential weakness in the current controls over the leave approval and documentation process.

Each leave form must include a signature from the Principal as evidence of this approval.

Recommendation(s):

- There should be a process in place to secure, track, and retrieve leave forms.
- All leave forms should be checked against Kronos to ensure accuracy. Changes in time work should be documented on the leave form to match Kronos.

- All leave forms must be reviewed and approved by the school Principal.

Management's Response

Specific place for leave forms to be submitted and another place to put signed leave forms.

Review the leave form process with faculty monthly.

Documentation of leave will be reviewed by the timekeeper and those leave forms without proper leave documentation will be given back to the faculty member to resubmit.

STUDENT DATA

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

- Two student's attendance data in PowerSchool did not match the Disciplinary Referral Form/Discipline Log in PowerSchool.
- Five Disciplinary Referral Forms were not entered into PowerSchool within 48 hours from the date of the incident.

Disciplinary Referral Forms are the basis for mandatory state reporting on disciplinary issues.

Fully completing this form, including the referral code, signature of the person entering the information, and disposition of the incident, improves the reliability of the data entered into PowerSchool. Reporting the incident as described in the report and using the supporting incident code is essential in ensuring the incident is reported accurately. Reliable data in the system within 48 hours of the incident is essential for effective use of student information and reliable reporting to the state.

Recommendation(s):

- Attendance data in PowerSchool should agree with the disposition data entered in PowerSchool as reflected on the Disciplinary Referral Form for the discipline incident.
- Disciplinary Referral Forms should be entered into PowerSchool within 48 hours of the incident.

Management's Response

Review PowerSchool attendance data with the disposition data as reflected on the Disciplinary Referral Form for the discipline incident and enter the Disciplinary Referral form in PowerSchool within 48 hours.

NURSES

Internal Audit conducted walkthrough observations and reviewed documentation for compliance with Board Policy and Regulations. Internal Audit found the following:

- Four out of the nine students we reviewed had an incomplete Authorization to Give Medication at School Form and/or the form could not be found on site. The date that the form was received was not recorded.
- Six students' Medication Administration Forms were not documented to identify if the medication was administered as required.

The Authorization to Give Medication at School Form is designed to give permission to the school Principal or designee to administer/supervise medication administration. Within this form are instructions to the process of the administration of the drug which includes the time of day and the number of times the student is to take the medication. Any changes to the process must be communicated to the school via the parents. If any of those instructions are not followed, the form provides a legend key to make anecdotal notes as to the reason the instructions were not followed.

The Medication Administration Form is designed to account for the timing and action of the student receiving the medication as directed on the Authorization to Give Medication. The form also accounts for the medicine count as the medicine is disbursed.

Recommendation:

- The student's Authorization to Give Medication at School Form and Medication Administration Form must be completed to ensure compliance with State Law and provide direction to the school nurse to meet the student's needs. All actions of the school nurse, as they relate to medication administration, should be documented on this form and completed as defined.

SCHOOL NUTRITION

Internal Audit conducted an inventory review of food items for compliance with District's procedures.

Internal Audit found the following:

- One of the 30 food inventory items was not located on the Inventory on Hand report.

Accounting for food purchased by the District is essential in ensuring meals are served with the accurate ingredients to meet Federal Law and prevent theft of District funds. Accounting for food inventory at the point of receipt is vital in ensuring inventory items are accurate and reduces theft risk.

Recommendation:

- A physical inventory of all food and paper product inventory items should be conducted monthly to ensure food ordering is accurate to reduce food costs and prevent potential theft.



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

Evanita Wallace- Lewis, Principal
Leiston Shuman Elementary School
415 Goebel Avenue
Savannah, Georgia 31404

Dear Ms. Wallace-Lewis

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at Leiston Shuman Elementary School and to provide the Principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at Leiston Shuman Elementary School:

- Purchasing and Accounts Payable
- Purchase Cards

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was off-site in July 2024.

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

Comparison of Reviews

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

Area/Finding	August 2023	July 2024
	Error Rate	Error Rate
Purchasing and Accounts Payable	27%	5%
Purchase Cards	63%	20%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at Leiston Shuman Elementary School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

Leiston Shuman Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 Special Check Requests and there were no purchase orders within our scope for review. We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Two purchase orders did not have a receiver document with a signature and/or date to show the items were received.

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

Recommendation:

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

Management's Response

The Principal will ensure the Administrative Secretary is the single person that will receive items as outlined and follow all procedures required. They will scan the required documents also into Munis.

PURCHASE CARDS

Internal Audit selected five purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- One of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as an expendable non-computer equipment purchase, but the transaction was coded as a supply purchase.
- Two transactions had monthly reconciliations that were not completed within the same month as allowed by the Purchase Card Handbook.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

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

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- The reconciliation process should be completed on a monthly basis as outlined in the District's Purchase Card Handbook

Management's Response

The Principal will ensure that transactions are coded as defined in the Districts handbook and training guide. The Principal will also ensure that the reconciliation is completed as required.



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

Dr. Donna Jones, Principal
West Chatham Middle School
800 Pine Barren Road
Savannah, Georgia 31322

Dear Dr. Jones,

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

Review Objectives

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

Scope of Review

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

- Purchasing and Accounts Payable

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed off-site in July 2024.

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

Comparison of Reviews

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

Area/Finding	Aug 2023	July 2024
	Error Rate	Error Rate
Purchasing and Accounts Payable	36%	41%

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter. Internal Audit appreciates the assistance and support provided by the Principal and the staff at West Chatham Middle School in completing this Business Process Review.

Sincerely,
Leah Underwood, Senior Director, Internal Audit

West Chatham Middle School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and one Special Check Request for review (within the scope of our review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- Fourteen purchase orders did not have a receiver document with a signature and/or date to show the items were received.

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

Recommendation:

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

Management's Response

The secretary will receive all packages. The individual will review, confirm documents and sign according to the materials listed on the packing slip. An individual from the department will verify, confirm receipt of items by dating and signing below the secretary's signature.

For monitoring purposes, the secretary will create a spreadsheet and share it with the Principal. The spreadsheet will include the date of purchase, vendor, purchase order number, description of items, date of receipt in the building, department items are purchased for, person who received items and the date they received. This document will be maintained daily or as often as purchases are initiated and received.



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

Robert Lewis III, Ed.S., Principal
White Bluff Elementary School
9402 White Bluff Road
Savannah, Georgia 31406

Dear Mr. Lewis,

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

Review Objectives

The objectives of the review were to test internal controls for the business processes at White Bluff Elementary School and to provide the principal with feedback that internal controls are working as expected.

Scope of Review

To complete the review, Internal Audit tested a sample of transactions covering the following business processes at White Bluff Elementary School:

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

Some transaction testing was performed during July 2024 using data available through the District's various business programs. This review was completed on-site on August 24, 2024.

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

Comparison of Reviews

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

Area/Finding	August 2023	July 2024
	Error Rate	Error Rate
Purchasing and Accounts Payable	9%	4%
Student Activity Funds	32%	25%
Purchase Cards	29%	2%
Leave Form	NT	NT
Student Data	31%	NT
Nurse	0%	NT
School Nutrition Program	7%	NT

NT= Not Tested

Results of Review and Opinion

The results of this review are listed for each of the business processes in the attachment to this letter.

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

Sincerely,
Leah Underwood, Senior Director, Internal Audit

White Bluff Elementary School
Business Process Review

RESULTS OF REVIEW

PURCHASING AND ACCOUNTS PAYABLE

Internal Audit selected 15 purchase orders and two Special Check Requests for review (within the scope of our review). We reviewed the supporting documentation in Munis, the District's financial accounting system, to determine compliance with the District's Accounts Payable procedures. Internal Audit found the following issues:

- One purchase order did not have a receiver document with a signature and/or date to show the items were received.
- One special check did not follow District guidelines. The account line for the item purchased did not support the definition as defined within the Munis Training Guide.

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

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

Recommendation(s):

- All packages should be routed to a single person for receiving purposes. This person should open the package, compare the contents to the packing list, then sign, and date the packing list to create accountability for all items received. After the packing list or similar documentation is signed, the contents of the package can be distributed as necessary, while the packing list is scanned into Munis with the purchasing documents.
- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.

Management's Response

- Sign/date all packing slips for items received.
- All items will be purchased from the proper account line.
- All packages will be routed to the front office for processing and distribution.

Person(s) Responsible:

Administrative Secretary, .5 Secretary, ISS, Head Custodian

STUDENT ACTIVITY FUNDS

Receipts

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

- Nine Report of Monies Collected Form was incomplete and/or missing.
- Three entries into SchoolCash.net, the District's SAF accounting system, were not dated the same day as the Report of Monies Collected Form, as required by the Student Activity Fund Handbook.
- Three deposits were not made on the same day the sponsor received the funds.

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

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

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

Disbursements

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

- Three Check Request Forms were incomplete and/or missing.
- One of the 15 disbursement transactions did not have supporting documentation. The receipts don't match the check request amount.

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

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

Recommendation(s):

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

Management's Response

- Deposits will be made on the same day the funds are received.
- All fund balances and purpose of will be completed before the checks are printed.
- Invoices will be added to all check requests before a check is printed.

Person(s) Responsible:

Administrative Secretary, .5 Secretary, Principal

PURCHASE CARDS

Internal Audit selected 28 purchase card transactions for review (within the scope of our review). The monthly reconciliations and supporting documentation were reviewed for compliance with the District's purchase card procedures. Internal Audit found the following:

- One of the transactions did not follow the District Budget Department's guidelines for account codes. The purchase was made as an expendable non-computer equipment purchase, but the transaction was coded as a supply purchase.
- One of the transactions included a purchase that was not permitted by the Accounts Payable Department. The purchase was delivered to a personal address rather than an SCCPSS location.

Accounting for transactions accurately through the District's Munis System ensures government funds are spent in accordance with governmental accounting rules.

All packages should be routed to a SCCPSS location for receiving and inventory control. This would ensure that all purchases are properly documented and monitored.

Recommendation(s):

- Transactions should be coded as defined in the District's Budget Handbook and the Munis Training Guide to ensure expenditures are coded accurately for accounting purposes.
- All purchases should use an SCCPSS District address for shipping.

Management's Response

- While completing transactions, the expenses will be coded/listed properly to assist accounting.
- All purchases are required to be delivered to the school campus.
- A statement for reason for purchase will be added to the receipt for all purchases made.
- The monthly reconciliation will be completed by the date provided by the district's guidelines.

Person(s) Responsible:

Administrative Secretary, .5 Secretary, Principal, Teacher making purchase.