



To: Ms. Cristina Diaz-Torres, School Board Chair
Mr. David Priddy, School Board, Co-Chair
School Board Members
Dr. Franciso Duran, Superintendent
Cc: Members of the Cabinet
From: Ms. Alice Blount-Fenney, Director, Internal Audit
Re: Final School Activities Fund (SAF) Audit Report
Date: February 21, 2024

Background

At the fall 2023 School Board Meeting the Annual Audit Plan was presented and approved by the Board. This plan included an audit of the School Activities Funds (SAF). There are currently thirty-seven “Treasurers” (this is not an official title). Throughout this report, the term “Treasurer” will be used to describe those employees assigned to perform financial and treasurer-like duties. There is also one additional APS employee that has an SAF account (inactive for at least three years). Discussions are underway to close this account that has been assigned Treasurer duties but does not work out of a traditional school program. She is assigned to the Career, Technical and Adult Education Program.

In addition, Human Resources have confirmed that there are five-different official titles that may be applicable to the Treasurer’s position including: Education Administrative Assistant, Account Clerk I, Account Clerk II, Account Clerk III, and Account Clerk IV.

The Treasurers are considered the custodians of the administration and overall management of the SAF. The Principals are their designated supervisors. Each Treasurer has various numbers of SAF accounts and are provided with payment authorization as well as charge authorization for School District Purchasing Cards. In some instances, Treasurer’s may have two Purchasing Cards, one for operations and the second card for SAF purchases only.

It was confirmed that the Finance Department does not provide budgeting oversight for SAFs. However, the external firm of Robinson, Farmer, Cox Associates a certified Public Accounting firm conduct annual audits in July of each year of School Activity Funds.

Internal Audit Scope and Methodology

The scope of this audit consisted of a review and analysis of internal controls over financial and administrative business processes.

The audit methodology included:

- Interviews with the Treasurers and Principals

- Interviews with various members of the Finance management team and the Financial Analysts
- On-Site School Visits: A day in the life of a Treasurer observations, financial and non-financial duties
- Review of SAF transactions and corresponding supporting documentation
- A review of the SAF charts of accounts
- A review of Treasurer job descriptions
- A review of transfer transactions
- The administration of a Treasurer's Internal Control Questionnaire and Skills Assessment Survey
- Assessment of controls over purchasing and receiving functions
- A review of training resources for Treasurers including internal and external resources
- A review of SAF Purchasing Card transactions and corresponding supporting documentation

Executive Summary: Audit Observations

1. It was not a business practice of the APS Schools or the Finance Department to include a description or statement of intended use for the SAF Chart of Accounts, more specifically information defining allowable vs. non-allowable expenses. In addition, there are no business protocols in place to review the accounts and close any inactive accounts that are no longer applicable for school related business.
2. Audit tests of fifty-eight randomly selected SAF transactions, totaling \$70,578.04 confirmed that there were some inconsistencies in the use of school activities funds due to the interpretation of the proper use of the accounts and a lack of clear and consistent guidance on what is allowed and disallowed as an expense. This was further complicated with confusion regarding the source of funds. Upon reviewing random SAF transactions, it appears that some school Treasurers use this "gray" area as an opportunity to charge the funds at their discretion with minimal oversight. An expanded scope of randomly selected transactions was also reviewed to see if there were patterns of additional questionable expenses.
3. Treasurers are empowered to initiate transfers without a formal process of review and approval, promoting a lack of a proper separation of duties.
4. Treasurers are responsible for banking duties, which may present a risk for personal safety and financial loss.
5. There are some instances in which multiple school employees have access to the safe (where SAF funds are maintained) in addition to the Treasurer.
6. Due to school building structures and availability of space, some Treasurers perform their duties without the benefit of an office and may work in an open area including exposure to the public.
7. Treasurers are responsible for multiple non-financial tasks which can contribute to errors due to distractions.
8. Treasurers were confirmed to have various professional backgrounds and experience, which contributes to training challenges and gaps in professional skills. In addition, some Treasurers were "placed" in their positions involuntarily as opposed to the traditional job application and appointment process. (Refer to Tables I and II at the end of this document for details.)

9. Training methods and applications for the Treasurers are varied and are not consistent, hence not providing adequate skills and experience for optimal job performance. This is further complicated with the existence of multiple job descriptions.
10. There appear to be some conflicts in the reporting structure for Treasurers who receive directives from Principals and members of the Finance management team.
11. There are no back-up employees designated to perform the duties of Treasurer, hence there is a lack of business continuity.
12. There appears to be inconsistent business practices for the assignment of School Activity Purchasing Cards which are in addition to the operational Purchasing Cards.
13. Patterns were noted of significant dollar transactions paid as reimbursements to individuals.
14. There are no business guidelines covering honorariums and the criterion for the selection of judges for various school events.
15. There appears to be weak controls over purchasing through receiving functions, specifically for the accountability for the delivery and confirmation of receipt of the item.
16. It appears that there continues to be weak business processes in place to ensure that only qualified candidates are appointed to the Treasurers position.
17. Although there are Policy Implementation Procedures covering the standard for School Activity Funds (specifically D-15 PIP 12) it appears that there are weak controls over the purchases of technology-based equipment such as cameras.
18. It was confirmed that the Treasurer assigned to an elementary school processed a transaction for “appetizers” for an afterschool staff meeting at Clare and Don’s Beach Shack on June 12, 2023. The explanation on the Check Request Form indicated “teacher supplies.”
19. The use of SAF Purchasing Cards confirmed similar patterns of spending as the operational P-Cards. More specifically, there remains the issue of undefined allowed versus non-allowed expenses. There also appears to be a lack of oversight for the review of account supporting documentation and verification with the statement amount.

This report includes recommendations to improve internal controls over fiscal and administrative business processes and management responses for implementing corrective actions. I would like to thank those employees that participated in this audit for their time and efforts throughout this assignment.

Best regards,

Alice Blount-Fenney
Director Internal Audit

Detailed Audit Observations

1. It was not a business practice of the APS Schools or the Finance Department to include a description or statement of intended use for the SAF Chart of Accounts, more specifically information defining allowable vs. non-allowable expenses. In addition, there are no business protocols in place to review the accounts and close any inactive accounts that are no longer applicable for school related business.
 - As of November 2023, the Arlington Public School System consisted of a total of forty-two schools and programs.
 - In 2022, the Director of the Finance Department was granted access to the SAF accounts and related supporting documentation.
 - Supporting documentation for purchases and related expenses for SAF transactions was not uploaded into the system until 2021.
 - Each school has a chart of accounts, including accounts that are applicable district-wide and some specialized accounts unique to a specific school.
 - It was confirmed during the audit that the chart of accounts initially only included an account number and name. However, this “chart” did not include a description for the use or intended purpose for each account.
 - In response to this audit observation, the Finance Department sent a request to each school and asked for their feedback regarding the uses or intended purposes for the accounts. More specifically, the purpose/function, allowable versus non-allowable costs, for use to buy food, student expenses, staff expenses, appreciation, gifts, and other miscellaneous items.
 - The school responses were received by the Finance Department. However, there are some variations in the interpretation of what the intended purpose is for many accounts.

Recommendations

- It is recommended that the Finance Department management team and the Principals with support from the Chief of School Support, address the noted issues and develop unified business standards for Treasurers covering definitions for the proper and allowable expenses. It is critical that any restrictions and non-allowable expenses be clearly defined. This is essential for all accounts, including the Hospitality, Lemonade and Discretionary accounts in which members of the academic community are of the opinion and past business practices that these are personal school funds “to be used as they see fit.”
- It is further recommended that Finance publish a standard defining the proper use of the accounts and related restrictions. This should be followed up with a hands-on training session for Treasurers to enhance the revised standards.
- The Finance Department Director should assign designated staff to check the accuracy of reimbursements compared to the supporting documentation.

Management Comments

Ms. Kimberley Graves, Chief of School Support December 8, 2023

- *I will work with the Finance Management team and HR to coordinate a meeting in order to begin the process of developing and implementing a plan for addressing uniform business standards for managing SAF while addressing the needs of the various schools in our district.*

In addition, we will work with Finance to arrange for training sessions to present information pertaining to the proper use of accounts and restrictions. These discussions will also cover business ethics and the importance of being good fiscal stewards with public funds. These standards will be enforced with the Principals and also incorporated in their performance appraisal as appropriate.

Mr. Mark J McLaughlin, Director of Finance December 12, 2023

- *Finance has reviewed the recommendation presented by the auditors and will proceed to meet with the appropriate persons, including the Chief of School Support, to address the noted deficiencies relating to the chart of accounts. This includes providing more information pertaining to the proper use of accounts as well as restrictions.*

Responsible Persons

- Mr. Mark McLaughlin, Finance Director
- Ms. Gabriela Enache Sandoz, Assistant Finance Director
- Ms. Tameka Lovett- Miller, Interim Assistant Superintendent
- Ms. Kimberley Graves, Chief of School Support

Support Persons

- All Principals

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

2. Audit tests of fifty-eight randomly selected SAF transactions, totaling \$70,578.04 confirmed that there were some inconsistencies in the use of school activities funds due to the interpretation of the proper use of the accounts and a lack of clear and consistent guidance on what is allowed and disallowed as an expense. This was further complicated with confusion regarding the source of funds. Upon reviewing random SAF transactions, it appears that some school Treasurers use this "gray" area as an opportunity to charge the funds at their discretion with minimal oversight.

- Audit tests of fifty-eight SAF transactions were selected for detailed review.
- Supporting documentation for each transaction was obtained from the School Funds Online portal.
- Meetings were held with the Treasurer responsible for each of the selected transactions.

The following list summarizes those transaction types confirmed during my review that warrant management's attention and future discussions for enhanced controls, transparency, and oversight. It is recognized that these transactions occurred without the benefit of clear and consistent business standards governing the proper use of these accounts.

- Purchases of gift cards for staff
- Staff appreciation meals
- Reimbursement for class trip fees
- Use of cash for class trip lunches
- Band assessment fees (honorariums and travel fees and criterion for the selection of judges)
- Payments to individuals without issuing a 1099.
- Payments for recording sessions
- End and Beginning of the Year Staff Parties and Meals
- Meeting meals (internal staff)
- Day supplies: Snacks
- Technical Production Director Fees
- Welcome Back to School gifts and meals.
- Membership fees for "big box" stores (Costco and BJ's)
- Capital improvements on school property (floor replacement)
- Holiday parties
- Purchase of a camera
- Staff meetings after hours at Claire and Don's Beach Shack
- Multiple transfers from school events such as Box Tops, School Pictures and Harris Teeter Together in Education were transferred to Administrative Accounts

Additional Control Issues Noted

- Payment of sales tax was confirmed for some transactions at an elementary school. This was brought to the attention of the Treasurer who has been in the position for over two decades. It was mentioned that this could be due to human error and the "workload."
- There were some mathematical errors confirmed between the payment amounts and the amounts reflected on the supporting documentation. More specifically, a check request on 10/21/21 for a food purchase the amount reimbursed for meals for a parent conference was \$157.38. The total reflected on the supporting documentation was \$130.66 plus \$4.49 delivery fee, equaling \$135.15. The Treasurer was unable to explain or produce supporting documentation for the difference. She mentioned that this could have been the tip.
- Another example of a mathematical error confirmed was for a 5/31/23 reimbursement request. The amount reimbursed was \$315.70. The receipts provided with the request totaled \$364.55. The Treasurer was unable to provide an explanation for the variance.
- It was confirmed that members of the Finance Department management team perform periodic reviews of checking the accuracy of the amounts requested for reimbursement.

Recommendations

- It is recommended that there be additional training conducted for Treasurers with a hands-on approach including the applications of the updated chart of accounts with descriptions on the proper use of accounts. The incorporation of the Policy Implementation Procedures should be included in training sessions with examples from school environments.
- It is further recommended that the Director of Procurement develop and host training sessions for Treasurers on purchasing best practices.
- The Finance Department Director should assign a staff member whose duties include checking the accuracy of the amounts requested for reimbursement versus the amounts reflected on the supporting documentation.
- It is recommended that the Chief of School Support meet with the School Principals and reinforce the importance of ensuring that only appropriate expenditure requests including supporting documentation are approved. Any exceptions to following proper approval protocols should result in the denials for reimbursement.
- Finance Department management should provide support for evaluating controls over inventory tracking for items purchased such as cameras.

Management Comments

Ms. Kimberley Graves, Chief of School Support December 8, 2023

- *We will work with the Finance team to develop a training curriculum that takes into consideration the needs of each school (elementary, middle school, and high schools) for treasurer-related duties. In addition, roundtables will be held with Principals to reinforce the proper standards to be followed in the management and administration of SAF.*

Mr. David Webb, Procurement Director December 4, 2023

- *The Procurement Office has in the past provided training to Treasurers on the process for creating and entering requisitions as part of the G Scale PL opportunities. Moving forward, this will be offered each year, at a minimum, as part of the G Scale PL opportunities.*
- *The Procurement Office will send to the Treasurers a copy of each edition of the Procurement Office newsletter. The newsletter is a source of information on procurement policies and procedures.*
- *The Procurement Office has reached out to HR to request it is included on the onboarding process for Treasurers and any staff who have responsibilities in the procurement process.*
- *Consideration to be given to having funding for purchases from the SAF to be transferred to the Operating Fund to require requisitions and purchase orders to be used. This would provide the Procurement Office with oversight of purchases made.*

Mr. Mark J McLaughlin, Director of Finance December 12, 2023

- *Finance has begun hosting training sessions for the treasurers which began in October 2023. Going forward, as we confirm additional training needs, we will begin to update the curriculum to reflect the training needs, as well as the skill levels, of the various professionals assigned to*

position. As suggested, course evaluations will be administered for the course offered this fall. Based upon the results, this will be the foundation for the updated curriculum.

Responsible Persons

- Mr. Mark McLaughlin, Finance Director
- Ms. Gabriela Enache Sandoz, Assistant Finance Director
- Ms. Tameka Lovett- Miller, Interim Assistant Superintendent

Support Persons

- Ms. Kimberley Graves, Chief of School Support
- Mr. David Webb, Procurement Director

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

3. Treasurers are empowered to initiate transfers without a formal process of review and approval, promoting a lack of a proper separation of duties.

- Treasurers serve as the primary financial officer at schools and oversee purchasing and reimbursement transactions for the general ledger accounts assigned to them as well as the administration over APS Purchasing Cards.
- Treasurers also control the administration and management over account transfers.
- Current business practices do not include a second party review or approval for transfers.

Recommendations

- It is recommended that the Finance Department Director develop and implement a business process to ensure there is a second level of review for transfers.

Management Comments

***Mr. Mark J McLaughlin, Director of Finance
December 12, 2023***

- *During the audit, we discussed the control concerns surrounding the transfer process. Finance is working to finalize and update protocols for all fund transfers to be approved by the principal and a member of the finance team. By implementing these new protocols, I am confident that APS will be able to achieve appropriate levels of separation of duties for these functions.*

Responsible Persons

- Mr. Mark McLaughlin, Finance Director
- Ms. Gabriela Enache Sandoz, Assistant Finance Director
- Ms. Tameka Lovett- Miller, Interim Assistant Superintendent

Support Persons

- Ms. Tomika Robinson, Financial Analyst

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

4. Treasurers are responsible for banking duties, which may present a risk for personal safety and financial loss.

- As a part of their daily duties, Treasurers are responsible for making daily bank deposits for any funds received. This includes cafeteria funds and proceeds from various school events and clubs.
- Deposits can consist of checks and cash. Check deposits can be made electronically at the schools. However, cash deposits must be made in person at the bank.
- It was confirmed with the Finance Department that for the period of July 31, 2022-June 30, 2023 a total of \$2,149,039.97 in cash was deposited into the banks for all APS schools for the School Activity Funds. For the period from July 1, 2023, through October 31, 2023, total deposits equaled \$605,825.66 in cash.
- Cash deposits for cafeteria funds for the period of July 1, 2023, through November 21, 2023, was equal to \$64,758.53. Prior to July 1, 2023, cafeteria funds were a part of the SAF deposits.
- One Treasurer was confirmed to use a bike to transport funds to the bank and another Treasurer indicated that on some occasions she has to use a ride share service for travel to the bank.
- There is also a risk with the current banking business processes since there is no second person transporting funds to the bank. In the event of a "loss," there is only the word of the Treasurer that can be relied on.

Recommendations

- It is recommended that the Finance Department management team develop a proposal for the consideration of the Chief Operating Officer to explore engaging in the services of a security firm for all banking duties.

Management Comments

***Mr. Mark J McLaughlin, Director of Finance
December 12, 2023***

- *Finance will work to develop a proposal that will be presented to the COO to mitigate the risk relating to the safety of APS employees as well as potential loss of funds.*

Responsible Persons

- Mr. Mark McLaughlin, Finance Director
- Ms. Tameka Lovett- Miller, Interim Assistant Superintendent

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

5. There are some instances in which multiple school employees have access to the safe (where SAF funds are maintained) in addition to the Treasurer.

- During the school site visits, some Treasurers mentioned that they were concerned about the fact that multiple school employees have access to the safe in which SAF deposits are maintained. This presents a risk for the integrity of safeguarding school funds and potential financial losses.

Recommendations

- Although it is recommended that there may be some challenges relating to staffing shortages, it is recommended that all Principals should prepare a statement of which employees have access to the school safe and work with the Chief of School Support to develop a plan in which access to SAF funds is restricted to the Treasurer and one designated back-up person.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *We will work with the Chief Operating Officer and Facilities to revisit the location of safes at the various schools and develop other options to ensure that access to SAF is limited to only authorized limited staff.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- All School Principals

Supporting Person

- Dr. John Mayo, Chief Operating Officer

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

6. Due to school building structures and availability of space, some Treasurers perform their duties without the benefit of an office and may work in an open area including exposure to the public.

- During the onsite school visits, it was confirmed that many Treasurers do not have offices and work in an open space within the school. In one instance, a Treasurer was counting money at a desk accessible by the public.
- It was confirmed at the Treasurers October 9, 2023, training session that 50% of the Treasurers work in an open space.

Recommendation

- It is recommended that the Chief of Schools meet with the Principals to develop a plan to explore other space options for those employees without the benefit of an office.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *We will work with the Chief Operating Officer and Facilities to revisit office space availability and usage.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- All School Principals

Supporting Person

- Dr. John Mayo, Chief Operating Officer

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

7. Treasurers are responsible for multiple non-financial tasks which can contribute to errors due to distractions.

- During the interview processes with Treasurers, it was noted that Treasurers are also responsible for other non-financial duties. This was confirmed during the on-site school visits.
- Examples of the “other” duties include coordinating and assisting substitute teachers, support for cafeteria duties, providing student assistance (sick children or attending to disciplinary issues), serving as a hall monitor, responding to parent inquiries, processing payroll, and managing teacher requests.

Recommendation

- It is recommended that the Chief of Schools meet with the Principals and a member of the Human Resources management team to explore other options of supporting Treasurer workloads and related staffing shortages.

Management Comments

Ms. Kimberley Graves, Chief of School Support

December 8, 2023

- *The Principals and I will work together to develop a plan to revisit workloads and gaps in staffing. As appropriate we will also consult with Human Resources to explore staffing options and modeling options for the various schools.*

Mr. Michael Hodge, Assistant Superintendent, Human Resources

- *We should refrain from referring to staff that perform treasurer type tasks and responsibilities as “Treasurers.” Presently, an established “Treasurer” position title and class specification does not exist. As we are aware, these tasks and responsibilities are performed by various G-scale staff.*
- *As it relates to G-scale staff that perform treasurer type tasks and responsibilities that may have concerns regarding their workload, as an opportunity to address their concerns, at the lowest level, staff should first consult with their immediate supervisor. Afterwards, if there are additional resources or specific needs identified by the supervisor to assist the employee(s), the principal should consult with their immediate supervisor and partner with the Department of Finance and Management Services and/or Department of Human Resources on appropriate resources or next steps to address, assist, and/or develop staff.*
- *Presently, the Department of Human Resources does not agree that there is a related staffing shortage.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- All School Principals
- Mr. Michael Hodge, Assistant Superintendent

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

8. Treasurers were confirmed to have various professional backgrounds and experience, which contributes to training challenges and gaps in professional skills. In addition, some Treasurers were “placed” in their positions involuntarily as opposed to the traditional job application and appointment process. (Refer to Tables I and II at the end of this document for details.)
9. Training methods and applications for the Treasurers are varied and are not consistent, hence not providing adequate skills and experience for optimal job performance. This is further complicated with the existence of multiple job descriptions.

- During the audit, it was confirmed that the Treasurers have a wide range of professional backgrounds and experience and some of these skills are not aligned with the required tasks of APS Treasurers.
- Some Treasurers are classified as ten months versus twelve-month employees, hence a range of job responsibilities.
- During the interview process, some Treasurers reported that they were involuntarily placed in their current positions.
- In October 2023, it was confirmed that a newly hired Treasurer, with a background in talent acquisition was assigned to a school. Finance management indicated that this employee requires extensive training and support in order to perform her job.
- It was confirmed that as of November 16, 2023, there are five job descriptions for the Treasurer's position: Education Administrative Assistant, Account Clerk I, Account Clerk II, Account Clerk III, and Account Clerk IV.
- It was noted during interviews with Treasurers that although there were on-line training options provided by Kev Group, the vendor that provides the online platform, School Cash Suite, there were no formal in person training sessions sponsored by the Finance Department until October 2023. The only exception is the one-to-one sessions provided by the Financial Analyst.
- It was reported by many Treasurers that for over two decades the primary training method available for them consisted of Treasurers forming a network with their peers and sharing their knowledge and interpretation of business practices.

Recommendations

- A training session for Treasurers was held on October 9, 2023. Additional training needs to be provided for Treasurers. This includes a basic skills workshop and specialized sessions focused on each school level: elementary, middle school, and high schools. The tasks required for the Treasurers position varies by each school level.
- The Human Resources management team is encouraged to work with the Chief of School Support to match skills and competencies with the position. This should be a supplement to professional development plans for these employees.
- The completion of the Classification Study is essential in order to move forward in supporting those employees assigned to the position of Treasurer.
- A course evaluation should be conducted for the October 9, 2023, training session to obtain feedback regarding course content and what other areas need to be covered to support Treasurers better perform their job duties.

Management Comments

Ms. Kimberley Graves, Chief of School Support
December 8, 2023

8. and 9. We will work with the Assistant Superintendent, Human Resources and Facilities to revisit the various job descriptions and develop an updated description to accurately reflect the essential duties for each level of G-employees assigned to our schools. We will also work with Human

Resources to develop a plan in which the skill sets and competencies of current employees are best matched with their job, duties, and expectations.

Mr. Mark J McLaughlin, Director of Finance
December 12, 2023

- *Finance will be scheduling additional training sessions in the near future, based on the type of school, to review topics like best practices, grant accounting and governmental finance. A course evaluation will be conducted and reviewed to allow for additional, current topics to be added.*

Follow-up with Brianna Cobbins, former Executive Director, Human Resources Operations Regarding Treasurer Classification Study

Management Comments Brianna Cobbins (italics):

- *In August 2023, the Executive Director, Human Resource Operations stated per an August 17, 2023, e-mail that “we are currently preparing an in-house classification study to review all G-Scale positions”.*
- *In October 2023, follow-up was conducted with Human Resources.*
- *The Executive Director, Human Resources responded “to date, October 27, 2023, we have not begun the “G-Scale Classification Study” process.*
- *The process for the G-Scale Classification has been postponed due to current competing priorities in the HR department (i.e., 2024 Open Enrollment, 2023 Payroll Year End, SY23-24 Nonrenewal).*
- *The study is scheduled to begin in February 2024, with estimated completion in May 2024.*

Potential action plans for the Human Resources Classification Study:

- *As “treasurer” is not an approved class specification, class series, or scope of work, the conclusion of this project will ensure that the G-Scale class specifications and class series appropriately demonstrate and document scopes of work for the general/administrative positions of Arlington Public Schools. Subsequently, this study will appropriately classify titles, grades, supervisors, reporting structures, competencies, and required education and certifications for the G-Scale positions.*

Follow-up Michael Hodge, Assistant Superintendent, Human Resources December 2023

- *We should refrain from referring to staff that perform treasure type tasks and responsibilities as “Treasurers.” Presently, an established “Treasurer” position title and class specification does not exist. As we are aware, these tasks and responsibilities are performed by various G-scale staff.*
- *Since an established class specification does not exist that is tailored to treasurer type tasks and responsibilities, it creates a barrier to officially match skills and competencies desired to successfully perform the mentioned tasks/responsibilities. However, for G-scale staff designated to perform these treasurer type tasks and responsibilities, the Department*

of Human Resources, in partnership with the Office of School Support and Department of Finance and Management Services, can collaborate on identifying additional resources and facilitating professional learning opportunities to assist and develop designated staff.

- *Presently, the G-scale classification study start date is to be determined. The Department of Human Resources will likely need to identify external resources (a consulting group or contractor) to assist with this study.*

Responsible Persons

- Mr. Michael Hodge, Assistant Superintendent, Human Resources
- Ms. Kimberley Graves, Chief of School Support
- Ms. Tameka Lovett-Miller, Interim Assistant Superintendent
- Mr. Mark McLaughlin, Finance Director

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

10. There appear to be some conflicts in the reporting structure for Treasurers who receive directives from Principals and members of the Finance management team.

- During interviews with several Treasurers, it was noted that there are some challenges in meeting the requests from their Principals with the recent requests made by the Finance Department Director for changes in many business processes relating to the management and administration of the School Activity Funds.

Recommendation

- It is recommended that members of the Finance Department management team meet with the Principals and the Chief of School Support to discuss the desired goals and required deliverables for the work performance of Treasurers. This is essential due to the recent changes and shifts in business practices for Treasurers initiated by the Finance Department.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *We will work with the Finance management team to develop a plan for addressing the expectations for job performance of the Treasurers.*

***Mr. Mark J McLaughlin, Director of Finance
December 12, 2023***

- *The Finance department management team recognizes the sensitivity of the professional needs of the academic staff when weighed against the needs of school activity fund management. Going forward, discussions with the principals and Chief of School Support will begin to develop a work plan that addresses the needs of both the academic and financial management teams.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- Ms. Tameka Lovett-Miller, Interim Assistant Superintendent
- Mr. Mark McLaughlin, Finance Director

Support Person

- Dr. John Mayo, Chief Operating Officer

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11. There are no back-up employees designated to perform the duties of Treasurer, hence there is a lack of business continuity.

- Although Treasurers serve as backup for many academic functions, there are no official designated positions to serve as a backup support for the Treasurer. This presents the risk for a gap in business continuity for the Treasurers role. There are a few exceptions in which a limited number of Principals have proactively assigned a second individual to assume some of the responsibilities that are performed by the Treasurer: for example, making daily bank deposits.
- During the interview process, one Treasurer stated that on one occasion she came in on a vacation day to make bank deposits. In this case there was no backup employee.

Recommendations

- It is recommended that the Chief of School Support meet with the Principals and develop a work plan for the assignment of serving as backup for the Treasurer.
- The Director of Finance should provide training support for this designated back-up employee and the Director of Procurement should provide training information for purchasing best practices.

Management Comments

Ms. Kimberley Graves, Chief of School Support
December 8, 2023

- *I will meet with the Principals and develop a work plan for the assignment of serving as backup for the Treasurer.*

Mr. Mark J McLaughlin, Director of Finance
December 12, 2023

- *The Finance department will work with the school-based staff to ensure that all treasurers have backup for integral and time-sensitive tasks. Training for these backups will be done regularly to ensure continuity and adherence to best practices.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- Ms. Tameka Lovett-Miller, Interim Assistant Superintendent
- Mr. Mark McLaughlin, Finance Director
- Mr. David Webb, Former Procurement Director

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12. There appears to be inconsistent business practices for the assignment of School Activity Purchasing Cards which are in addition to the operational Purchasing Cards

- All Treasurers have an APS Purchasing Card to secure operational related goods and services.
- During the audit, it was also confirmed that some Treasurers have a second Purchasing Card for SAF purchases. It was noted that the business process to obtain the SAF credit card was simply to request one from the Finance Department.
- As of November 28, 2023, it was confirmed with the Finance Department that there are 270 active operational P-Cards and 24 SAF P-Cards. Card holders include APS administrators, Principals, and some Instructors.
- There is no standard documented protocol on defining when the SAF credit cards are necessary.
- It was confirmed during the audit that there is some confusion relating to the management and administration of these cards. More specifically, the confusion was deciding if these cards fall under the same rules and regulations as the operational P-Cards. Many Treasurers are of the understanding that purchases made with these cards are under the jurisdiction of the schools only and are not under the jurisdiction of the Finance Department.
- Many Treasurers informed me that they prefer the ease of using P-Cards since it is a faster method to secure goods and services.

Recommendations

- It is recommended that the SAF P-Cards be subject to the same rules and regulations as the operational P-Cards.
- The Finance Department management team should meet with Principals and Treasurers in a town hall setting to address the rules governing the use and administration of these cards.
- Finance Department management should consider revisiting the justification for the SAF credit cards and perhaps eliminating them if controls are not implemented over their use and review of activity.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *I will meet with the Finance management team to confirm what skills are needed to properly manage and use APS Purchasing Cards. A meeting will then be held with the Principals to reinforce the proper protocols to be followed.*

Mr. David Webb, Former Procurement Director

December 4, 2023

- *The Procurement Office has in the past provided training to Treasurers on the process for creating and entering requisitions as part of the G Scale PL opportunities. Moving forward, this will be offered each year, at a minimum, as part of the G Scale PL opportunities.*
- *The Procurement Office will send to the Treasurers a copy of each edition of the Procurement Office newsletter. The newsletter is a source of information on procurement policies and procedures.*
- *The Procurement Office has reached out to HR to request it is included on the onboarding process for Treasurers and any staff who have responsibilities in the procurement process.*
- *The Procurement Office will hold regular meetings with Principals and Treasurers to provide refreshers on the purchasing policies and procedures.*

Mr. Mark J McLaughlin, Director of Finance

December 12, 2023

- *The Finance department suggests that only APS Operational Procurement Cards be issued to staff that have taken the procurement card training class and passed the written assessment. Purchases for Student Activity Funds made on the procurement card should be reimbursed with a check from the SAF. All purchases, regardless of purchasing avenue, should be held to a single, published standard. Repeated failures to adhere to APS standards can result in suspension of card privileges.*

Responsible Persons

- Ms. Tameka Lovett-Miller, Interim Assistant Superintendent
- Mr. Mark McLaughlin, Finance Director
- Ms. Kimberley Graves, Chief of School Support
- All Principals
- Mr. David Webb, Former Procurement Director

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

13. Patterns were noted of significant dollar transactions paid as reimbursements to individuals.

- Through a dollar specific inquiry via the School Cash Suite for payments to individuals exceeding \$5000 for the period of January 2022 through June 30, 2023, the following transactions were confirmed:

<i>Employee's Initials</i>	<i>Description</i>	<i>Amount Reimbursed</i>
DB	Lodging for a baseball trip	\$10,150
CR	Senior Prom	\$9,600
BP	Funds for school trip lunches* cash involved	\$6,400
NP	Wicket Tickets and Bus Transportation	\$6,325
JP	Used instruments for the band	\$5,994
KT	Uniforms	\$5,460
MM	Reimbursement NHS	\$5,090

- The generation of the dollar-specific report generated from the School Cash Suite confirmed the above noted payments exceeding \$5,000.
- In one instance, a teacher was reimbursed \$6,400 for meals for a cash trip. For this reimbursement, it was stated that cash was distributed for meals. The use of cash represents a risk for financial risk.

Recommendations

- Whenever possible, it is best for Treasurers to encourage the use of the regular procurement system which is designed with built-in controls, including checks and balances. This is strongly recommended for these high dollar transactions.
- The Procurement Director should meet with the Chief of School Support, the Treasurers and the Principals and develop a plan to address the need for managing especially high dollar transactions.
- The Procurement Director should obtain information regarding vendors that provide on-site boxed lunches and related meals for school trips. This would eliminate the need for the use of cash. Although a list of "students" and other meal participants was provided there are no guard rails to prevent over payments for any trip "no-shows" or absences.

Management Comments

Ms. Kimberley Graves, Chief of School Support

December 8, 2023

- *We will meet with the Procurement Director and Finance team to develop a plan to assist the Treasurers in making wise purchasing decisions in compliance with APS standards.*

David Webb, Procurement Director

December 4, 2023

- *The Procurement Office will arrange meeting(s) with the Chief of School Support, the Treasurers, and the Principals to provide refresher on the purchasing policies and procedures.*

- *The Procurement Office will conduct research on the requirements for such purchases and provide guidance to the Chief of School Support, the Treasurers, and the Principals on the purchasing policies and procedures for these purchases.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- All Principals
- Mr. David Webb, Procurement Director

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

14. There are no business guidelines covering honorariums and the criterion for the selection of judges for various school events.

- During the review of SAF transactions and supporting documentation it was noted that various schools use the services of judges for school events. These individuals are given an honorarium, typically in the amount of \$1,000. It was noted that amounts could be at the discretion of each school.
- It was confirmed with the Director of Policy & Legislative Affairs that there are no policies and procedures governing the payment of honorariums, the amounts, or the selection of school judges.

Recommendations

- It is recommended that a policy be developed and implemented covering the maximum amount approved as appropriate by the senior APS management team and/or the School Board. The amount approved should be uniform for all schools.
- There should also be approved documented standards for the selection of judges, to prevent a conflict of interests and a selection criterion for these individuals.

Management Comments

Ms. Kimberley Graves, Chief of School Support

December 8, 2023

- *I will contact the Director of Policy and Legislature Affairs for support in moving forward for a policy covering honorariums and related payments.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support

Support Person

- Mr. Steven Marku, Director of Policy, and Legislative Affairs

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

15. There appears to be weak controls over purchasing through receiving functions, specifically for the accountability for the delivery and confirmation of receipt of the item.

- It was noted during discussions with some of the Treasurers that there are concerns regarding lost or unaccounted for purchases. More specifically, it was mentioned that some of the teachers voiced complaints that their orders/requests were never delivered. There was some blame placed on Custodians without any valid proof.
- It appears that there are no uniform methods for controlling receiving functions once items have been ordered.

Recommendations

- It is recommended that a policy be developed and implemented to address control procedures for receiving goods and tracking items purchased.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *I will contact the Director of Policy and Legislature Affairs for support in moving forward for a policy covering standards for receiving protocols once purchases are made.*

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- All Principals

Support Person

- Mr. Steven Marku, Director of Policy, and Legislature Affairs

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

16. It appears that there continues to be weak business processes in place to ensure that only qualified candidates are appointed to the Treasurers position.

- It appears that Human Resources has experienced some challenges in recruiting qualified candidates for the position of Treasurer. This includes a recent hire whose background is in talent acquisition.
- There also appears to be a relatively high turnover rate for this position.
- As noted from the multiple disciplines and experience confirmed from the results of the Treasurer's survey, many of the Treasurers lack the professional backgrounds needed to perform

the duties required for the position, including both financial and administrative skills. However, there are many hardworking employees dedicated to learning and mastering the skills required to be successful in their roles.

Recommendation

- It is recommended that the Talent Acquisition and Management team strive to identify and screen candidates for the Treasurers that possess the skill set required to succeed in this position.

Management Comments

Talent Acquisition Management Comments:

- *There is currently no treasurer job title with APS, we have G-Scale Educational Administrative Assistants and Educational Administrative Coordinators that perform clerical/secretary work within each school building.*
- *Treasurer functions may be given to some G-scale employees depending on the school site.*
- *Within the last year TAM Classified has implemented a screening process for all classified positions.*
- *Our role in the recruiting process includes screening applicants that are eligible for the role based on the established qualifications and any other requirements stated in the current job description and providing the eligible pool of applicants to the hiring managers:*
- *Another recent change is once the hiring manager selects the applicants they would like to interview, if their position has treasurer functions, they are to have a member of the Department of Finance and Management Services, Office of Finance, on their interview panel.*
- *In previous years, it was APS practice for the hiring manager to select their candidates from WinOcular to then begin their interview process outside of any recommendations from the Talent Acquisition team.*
- *What TAM can do to strive for a better process is ensure that all hiring managers keep a gauge on what functions they will have their G-scale employee perform and have them work with finance in order to select the right candidates for their school building.*

Responsible Persons

- Dr. Dimar Brown, Director, Human Resources
- Ms. Daria Coleman, Talent Acquisition Coordinator

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

17. Although there are Policy Implementation Procedures covering the standard for School Activity Funds (specifically D-15 PIP 12) it appears that there are weak controls over the purchases of technology-based equipment, such as cameras.

- During discussions with several Treasurers, it was noted that they are not aware of any documented APS standards covering the protocols for purchasing, tracking, and recording any equipment purchased with SAF funding including cameras and other electronic equipment. However, it was confirmed that some Treasurers maintain manual logs for items purchased.
- The audit sample confirmed the purchase of a video camera. In the amount of \$2,425 on August 3, 2022. Although the purchase appears to be for appropriate school programs for the football program there remain the issues covering accountability and tracking of this equipment.
- Through discussions with the Director of Finance, it was confirmed via various email notices addressed to Treasurers that they are mandated to go through the Information Systems Department for any technology-based equipment purchases.

Recommendation

- A formalized process for purchase and reconciliation of non-capital school-based equipment purchases should be developed and implemented by Finance and included with the SAF standards operations manual.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *I will work with the Finance team to revisit our business practices using SAF for non-capital purchases and develop standards in line with industry best practices.*

Management Comments

***Mr. Mark McLaughlin, Finance Director
December 5, 2023***

- *The Finance department will update the process used in purchasing non-capital items that should be inventoried based on concerns around shrink or theft. Finance will work to roll out the updates and work with the treasurers to start a regular inventory process. Finance is proposing that all school-based purchases and reimbursements of \$250 and over of non-consumable equipment acquisitions should be tagged and inventoried. On a monthly basis, active inventories will be prepared by the Treasurer and sent to Finance. Inventories should be completed quarterly by the Treasurer and Principal or a designed employee. The Finance Department management team will complete bi-annual audits of the tagged, non-capital equipment purchases.*

Responsible Persons

- Mr. Mark McLaughlin, Finance Director
- Ms. Gabriela Sandoz, Finance Assistant Director

Support Person

- Ms. Kimberley Graves, Chief of School Support

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

18. It was confirmed that the Treasurer assigned to an elementary school processed a transaction for "appetizers" for an afterschool staff meeting at Clare and Don's Beach Shack on June 12, 2023. The explanation on the Check Request Form indicated "teacher supplies."

- The explanation on the Check Request Form in the amount of \$360 excluding the \$60 tip appears to be misleading, as stated for teacher supplies in which food was purchased.
- The after-school staff meeting may present issues for hourly workers that may be reluctant to be required to participate in an after-school staff meeting.
- Follow-up was conducted with the Treasurer, who provided the following responses:

Treasurer Comments:

Regarding Clare & Don: We had our last staff meeting at Clare & Don's after school. Both of these purchases are for appetizers during our staff meeting. On check 5926 I do not know why Tom Clinton \$36.36 is on the receipt, however, it was not included in the total cost. The teacher supply account was set up many years ago. When we switched from Manatee (former bookkeeping software) to SFO, we had a meeting with all the treasurers and Maria Voultsides, Financial Analyst, to set up our new chart of accounts. I was told to name this account "teacher supplies" after explaining how we received the funds and the use of these funds. This account was formerly called Escript/Rebate where we deposit all retail stores donation/rebates to be used as a principal's discretionary fund. I do not have anything in writing since this was done at the meeting where we were moving all accounts over. I talked to the Director of Finance about this in July 2023 and I just do not have any more information. When we received these funds, they were not required to be used for anything in particular, just as principal's discretion. With the start of the 22-23 school year and new guidelines from Finance we have changed our accounting procedures for this account and a few others accounts to reflect the new guidelines.

Recommendations

- It is recommended that the proper use of discretionary account charges should be revisited with members of the Finance management team and Principals. This should be aligned with training for Treasurers and proper account use protocols.

Management Comments

***Ms. Kimberley Graves, Chief of School Support
December 8, 2023***

- *I will work with the Finance team to revisit our business practices for using discretionary accounts and ensure that going forward we use these funds as appropriate as good financial stewards.*

***Mr. Mark McLaughlin, Director, Finance
December 8, 2023***

- My team and I will work with Mrs. Graves to ensure there is a full understanding of the proper use of the accounts.

Responsible Persons

- Ms. Kimberley Graves, Chief of School Support
- All Principals
- Mr. Mark McLaughlin, Director, Finance

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

19. The use of SAF Purchasing Cards confirmed similar patterns of spending as the operational P-Cards. More specifically, there remains the issue of undefined allowed versus non-allowed expenses. There also appears to be a lack of oversight for the review of account supporting documentation and verification with the statement amount.

- A random selection of SAF Purchasing Card statements from 2023 were reviewed to determine if the expenses appeared to be for appropriate school business and a verification of the accuracy and matching of statement amounts to the supporting documentation.
- A total of fourteen statements were sampled, totaling \$10,995.54.
- It was confirmed that purchases were similar to those made with the operations Purchasing Cards. More specifically, there were purchases for school supplies, meals and snacks and printer cartridges.
- For the October 31, 2023, statement, in the amount of \$216.75 for one of the high schools confirmed that the check number 23110 dated November 2, 2023, was for \$236.75. However, the Treasurer and Finance were contacted, and the initial check voided, and the correct amount issued in the amount of \$216.75 (check number 23132).
- There is an analyst in Finance that is assigned to P-Cards.

Recommendations

- It is recommended that the Financial Analyst assigned to Purchasing Cards expand her responsibilities to provide oversight for the SAF P-Cards. This should include an active role at the schools in reviewing and verifying the accuracy of the amounts of statements compared with supporting documentation. This employee should also be responsible for responding to Treasurer inquiries regarding card restrictions and proper protocols for making purchases.
- System access for the on-line SAF portal should be revisited and expanded user rights as appropriate.

Management Comments

***Mr. Mark McLaughlin, Director, Finance
December 8, 2023***

- My team and I will work to ensure that the review and management over P-Card related functions are adequate including revisiting SAF user system access to ensure business continuity in the event that an employee is out of the office.

Responsible Persons

- Mr. Mark McLaughlin, Director, Finance
- Ms. Janeth Sanguinetti, Analyst, P-Card Team

Support Person

- Ms. Gabriela Enache Sandoz, Assistant Finance Director

Expected Response Date for Comments: December 7, 2023

Expected Implementation Date: February 29, 2024

Table I Treasurer Number of Years in Current Position

Time in Position as Treasurer	Number of Employees
3 days-11 Months	6
1 Year-2 Years	3
Over 2 Years -5 Years	5
Over 5 Years-8 Years	2
Over 8 Years-11 Years	4
Over 11 Years-15 Years	4
Over 15 years-30 Years	11
Total	35*

There are a total of 37 Treasurers as of November 6, 2023. Two are on medical leave and not included in the survey.

Table II Treasurer Backgrounds and Experience

- Paralegal
- Administrative Assistant
- APS clerical experience 25 years
- Associate in business, no prior experience.
- Bookkeeper
- Team-lead for APS
- Government
- Human Resources
- Instructional Assistant
- Extended Day Assistant
- University Lab Manager
- Bank Teller
- Talent Acquisition Manager
- Accountant
- Pension Administrator
- Administrator
- Resource Assistant
- Former Teacher
- Customer Service Representative
- Law degree, Nicaragua
- Financial Counselor
- Teachers Assistant
- Civil Engineer
- Procurement Specialist
- Summer School Secretary
- Data Entry Clerk

- Human Resources Benefits Specialist
- Secretary
- Doctor of Philosophy
- Cashier

Table III On Site School Visits

On site visits were conducted at the following twenty-one schools:

- Abington
- Arlington Science Focus
- Ashlawn
- Barcroft
- Barrett
- Cardinal
- Career Center
- Career, Technical, and Adult Education
- Carlin Springs
- Hamm
- HB Woodlawn
- Hoffman-Boston
- Jamestown
- Key
- Long Branch
- Oakridge
- Tuckahoe
- Wakefield
- Washington Liberty
- Williamsburg
- Yorktown

Table IV. SAF Testing of Transactions

A random sample of fifty-eight SAF transactions was selected from the following schools. Some schools included multiple transactions in the audit sample.

Sample Item	Amounts	Results from Documentation Review/ Audit Comments
1	\$150	Gift cards for staff
2	\$855	Staff Appreciation Meal
3	\$360	Reimbursement Class Trip Fees
4	\$300	Percussion Service-Selection criteria
5	\$400	School lunches-use of cash
6	\$1,338.50	Honorarium for judging duties: criterion for honorariums and reimbursed meals- Protocols needed
7	\$1,586.40	Band assessment expenses: judges, honorariums, travel and per diem allowances
8	\$1,650.96	Band assessment expenses: judges, honorariums, travel and per diem allowances
9	\$1,220.50	Band assessment expenses: judges, honorariums, travel and per diem allowances
10	\$1,040.00	Judge MS assessment
11	\$240.00	Video hosting service
12	\$420.00	Use of cash for eighth grade trip
13	\$250.00	Spring concert recording
14	\$553.70	End of year staff party
15	\$1,296.00	End of year staff party
16	\$100.00	Yoga class What are the standards?
17	\$500.41	5 th Grade Promotion Trip, mathematical error in reimbursement vs. supporting documentation
18	\$765.38	Expenses for fall 2021 and spring 2022 shows. Mathematical error with reimbursement vs. supporting documentation.
19	\$541.18	End of year celebration and gifts
20	\$360.00	Clare and Dons Beach Shack Coded as teacher supplies for appetizers after school staff meeting
21	\$292.42	Art supplies, sales tax paid
22	\$304.23	Cast party and gifts
23	\$200.00	Stipend for video and editing services. Paid two months after service.
24	\$364.55	Day supplies, snacks and science project supplies, amounts vary from supporting documentation
25	\$600.00	Gift cards
26	\$300.00	Gift cards
27	\$157.38	Lunch for teacher conference
28	\$300.00	Gifts cards for families
29	\$514.80	Staff End of year celebration
30	\$7,609.50	Dance floor for stage (fund raiser proceeds)
31	\$5,994.16	Instruments for band program
32	\$240.00	Vimeo subscription

33	\$4,335.83	Staff luncheon
34	\$1,312.51	Staff breakfast
35	\$1,825.00	Staff luncheon
36	\$3,000.00	Back to school dinner
37	\$449.80	Welcome back gift cards
38	\$2,304.76	Technical director stipend
39	\$140.00	BJ's membership fee
40	\$627.99	Washing machine
41	\$1,764.00	Meals
42	\$1,516.50	Theater items
43	\$625.00	Staff massages
44	\$290.54	Lead teacher retreat meals
45	\$993.00	End of year meals, tax paid
46	\$119.00	End of year cards
47	\$312.27	Lead teachers' lunch
48	\$1,621.40	Staff breakfast
49	\$718.80	End of year staff party
50	\$371.16	Reimbursement parent chat meals
51	\$2,500.00	Guest speaker fees, standards?
52	\$1,070.00	Holiday party and tip over twenty%
53	\$1,040.99	Staff lunch, early release
54	\$2,425.00	Video camera
55	\$2,282.00	Staff holiday lunch
56	\$6,400.00	Cash for student trip
57	\$1,376.00	Teacher appreciation lunch
58	\$351.02	Bingo night pizza
Total	\$70,578.04	