



September 7, 2022

MEMORANDUM

To: Elizabeth Saunders, Instructional Director
Charter Schools

Howard Rice, Principal
Imagine Andrews Public Charter School

From: Michele Winston, CPA, Director
Internal Audit

Re: Student Activity Funds Financial Audit as of June 30, 2022

An audit of the financial records **Imagine Andrews Public Charter School** was completed for the period July 1, 2021 through June 30, 2022. The audit indicates that the school's financial records and procedures are in accordance with the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education policies and procedures.

A management action plan response is not required since there were no findings reported during this audit.

cc: Juanita Miller, Ed. D., Board Chair
Monica Goldson, Ed. D., Chief Executive Officer
Members, Board of Education
Mychael Dickerson, Chief of Staff
Michael Herbitsman, Chief Financial Officer
J. Michael Dougherty, Director, Financial Services
Helen Coley, Ed. D., Chief, School Support and Leadership
Joeday Newsom, Esq., Director, Board of Education Staff Office
Robin Welsh, Director of Monitoring, Accountability and Compliance
Monica Gaines, Ed. D., Charter School Liaison
Janice Walters-Semple, CPA, Supervisor Internal Audit
Alicia Robinson, Internal Auditor II

Internal Audit Report

Imagine Andrews Public Charter School
School Activity Funds

For the Period Ended June 30, 2022

**Imagine Andrews Public Charter School
School Activity Funds
Internal Audit Report
For Period Ended June 30, 2022**

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**Imagine Andrews Public Charter School
School Activity Funds
Internal Audit Report
For Period Ended June 30, 2022**

Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Imagine Andrews Public Charter School for the period July 1, 2021 to June 30, 2022. Imagine Andrews Public Charter School's principal is responsible for the administration of the SAF. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards and, accordingly included examining on a test basis, evidence supporting SAF and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination did not disclose any reportable conditions.

In our opinion, the SAF referred to above has been administered in compliance with BOE policies and procedures and the APM, in all material respects, for the period ended June 30, 2022



Michele Winston, CPA
Director, Internal Audit

**Imagine Andrews Public Charter School
School Activity Funds
Internal Audit Report
For Period Ended June 30, 2022**

SUMMARY

An audit of the school activity funds (SAF) of Imagine Andrews Public Charter School was completed for the period July 1, 2021 to June 30, 2022. The audit was conducted as part of the annual audit plan.

OBJECTIVES

The objectives of the audit were to determine the effectiveness of the system of internal controls and whether the school was in compliance with the policies and procedures of the Accounting Procedures Manual for School Activity Funds (APM) and the Board of Education (BOE). It is important to recognize that, while the audit report focused on deficiencies, it was intended to be constructive. The audit was not designed and conducted to evaluate the effectiveness of the educational programs in the school. Therefore, the absence of comments related to the educational programs should not be construed to imply that these programs are either adequate or deficient.

SCOPE

The audit was based on our examination of selected bank statements, financial reports, cancelled checks, all voided checks and Monetary Transmittal Form (MTF) envelopes submitted for the period July 1, 2021 to June 30, 2022. Also, available receipts, disbursements and supporting documentation were reviewed for the said period. This is an audit of funds related to students' activities at the school and does not include SOR funds or any funds not derived from students' activities for the audit period.

**Imagine Andrews Public Charter School
School Activity Funds
Internal Audit Report
For Period Ended June 30, 2021**

FINDINGS AND RECOMMENDATIONS

The audit did not result any significant findings to be reported.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Imagine Andrews Public Charter School was issued for the period ended June 30, 2021. The principal and recordkeeping staff were in their current positions during that audit.

There was **1** finding noted as a result of that audit, *Restricted Fund Account Deficits* – The internal controls appear to be working during this audit period.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Imagine Andrews Public Charter School for their cooperation and assistance extended during the audit.