



**FOLLOW-UP TO SAF MONEY  
HANDLING PROCEDURES REVIEW  
EASTERN TECHNICAL HIGH SCHOOL  
NOVEMBER 1, 2021**

Board of Education of Baltimore County Public Schools  
Office of Internal Audit

A follow-up to our Review of School Activity Fund (SAF) Money Handling Procedures, dated April 24, 2020, was completed at Eastern Technical High School.

Refer to Exhibit A for the report distribution list.

## BACKGROUND

School Name	Eastern Technical High School
Principal	Ms. Christine Anderson
Date of prior review report	April 24, 2021
Date of school's new Money Handling Procedures	November 1, 2021

## OBJECTIVE

To determine if Eastern Technical High School resolved the finding identified in our previous review related to the completeness of the school's Money Handling Procedures (MHP)<sup>1</sup>.

## METHODOLOGY

Internal Audit reviewed the school's current MHP to determine if they were updated to include the three missing elements from the prior review. Additionally, Internal Audit determined, through inquiry, if school staff were provided with the revised procedures.

## FOLLOW-UP RESULT

The finding was **RESOLVED** and the revised procedures were provided to school staff.

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<sup>1</sup> The Office of Accounting identified the required elements that should be included in the money handling procedures for all schools.

# EXHIBIT A

## EASTERN TECHNICAL HIGH SCHOOL MONEY HANDLING PROCEDURES FOLLOW-UP REPORT DISTRIBUTION LIST

Title	Title	Location
Principal		Eastern Technical High School
Superintendent		BCPS
Chief Academic Officer		Division of Curriculum & Instruction
Community Superintendent		East Zone
Executive Director, Secondary School Support		East Zone
Senior Executive Director		Administrative Services
Executive Director		Fiscal Services
Fiscal Assistant		Eastern Technical High School
Chief Auditor		Office of Internal Audit