

DETROIT PUBLIC SCHOOLS

Office of Inspector General



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Inspector General

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AUDIT REPORT

TO: William Aldridge, Chief Financial Officer
Karen Ridgeway, Superintendent of Academics
Rodolfo Diaz, Principal, Western International High School

CC: Roy S. Roberts, Emergency Manager
Kevin A. Smith, Chief of Staff, Emergency Manager
Delores A. Brown, Deputy CFO and Chief Accounting Officer
Rebeca Luna, Assistant Superintendent
Lawanda Taylor, Director, Cash Management department

THRU: Wilbert V. Marsh, Inspector General
Odell Bailey, Deputy Inspector General - Audits

FROM: Bernadette Kakooza, CIA

DATE: April 22, 2013

SUBJECT: Western International High School – Financial Audit

BACKGROUND

Western International High School (Western) is the most culturally diverse comprehensive high school in the Detroit Public School district. The school, serving grade levels 9-12, engages students in self-management skills, learning/study skills, and social skills along the pathways of STEM Academy for Science, Technology, Engineering and Mathematics, International Business Academy, the Fine and Performing Arts Academy, as well as a 9th Grade Ambassador Academy.

For the current school year, Western has an enrollment of 1,416 students. Mr. Rodolfo Diaz has served as Principal of the school since December 2009. Ms. Janice Dixon has served as the school's bookkeeper since February 2009. Each month, a third-party firm contracted through the Division of Finance - Cash Management department (Office of Accounting), prepares the monthly financial reports and bank reconciliations. Western, like other schools, maintains a checking account to manage money that is collected from and/or raised by the students and school organizations.

The school's financial transactions are processed through First Independence Bank; the district's authorized banking institution. School and bank records indicate that, between July 1, 2011 and December 31, 2012, the school deposited \$191,385.85 in its general checking account and paid out \$190,278.54. As of December 31, 2012, the balance in this account was \$31,201.81.

The major sources of funds deposited into the school's account include: fundraising activities, vending commission and monies raised through senior activities. These funds are referred to as General School Funds, and are considered held in trust for the students' benefit, and generally used to support and offset the expenses for extracurricular and co-curricular student activities. Western has 9 activity accounts including the general account. The other accounts are: Athletics Administration, Senior Class, World Languages, Build On, Performing Arts, National Honor Society, JROTC, and (restricted) Staff Social Fund.

School personnel are required to ensure accountability and fiscal integrity by complying with district procedures for the receipt, deposit, disbursement, and recording of funds. The district's School Financial Procedures Manual (SFPM) provides specific rules and guidelines for the handling of General School Funds (GSFs).

This report summarizes identified internal control deficiencies and noncompliance conditions; which, if not corrected, will adversely affect the overall financial position of the school. We also make recommendations on how internal controls can be improved. Those charged with the responsibility to establish, implement and maintain effective control processes are directly addressed on the first page of this report.

We provided a draft report to the school principal for review and comment. The principal's written response is included as an appendix to this report. Additionally, relevant comments made by school personnel during the fieldwork process are included in the body of this report.

EXECUTIVE SUMMARY

District procedures require school principals to establish controls over cash to assure that school monies are properly accounted for, and that the school is operating in compliance with the District's financial policies and procedures. It is essential that the principal maintains adequate internal controls; to assure students, parents and all concerned taxpayers that school funds are handled properly and for the direct benefit of students only. However, our audit revealed that the school failed to comply with district procedures regarding the proper use of general school funds.

We found that checks totaling \$15,658 were used for activities that did not involve students; such as: staff related expenses (\$6,386), purchase of office supplies and basic routine and operational supplies (\$4,805); as well as purchases of software for Apple products and other computer peripherals (\$4,467). Due to these questionable purchases, we have recommended the Office of Inspector General - Investigations further investigate this matter and pursue appropriate action as warranted.

We also noted some areas of non-compliance related to cash receipts. For instance, we identified funds totaling \$2,723 that were deposited without record of receipt in school files. Furthermore, we found funds totaling \$2,395 that were recorded in duplicate in the cash receipts ledger; as well as funds totaling \$3,673 in deposit discrepancies reported by the bank. We also noted that in one instance, receipt and deposit records were modified to reflect a difference of \$100; but we were unable to verify the amount remitted because the original receipt was not maintained in school files. In general, these deficiencies revealed a lack of control over the cash processes, and limited the assurance that receipt, ledger and deposit records were maintained accurately and complete.

We also determined that the cash disbursement process was generally inadequate, evidencing a poor control environment established by school officials. In many cases, required requisition forms were not used, inter-fund transfers were not properly documented, sales tax was paid on purchases, and supporting documentation was not retained. We also noted that general school funds (GSFs) were inappropriately used to offset over-spending resulting from social activities for staff. We recommend that the school recoup the \$646 from the staff fund that is identified in this report.

Our review of athletics revenue and ticket management processes revealed inadequate controls regarding custody of game tickets, as well as accountability of ticket sales. We noted that unsold tickets were not maintained in the custody of the bookkeeper, as required by the Athletics policy, and no reconciliation of ticket sales was performed to provide assurance. As a result, there is an increased risk of errors or inaccuracies in the reporting of ticket sales; furthermore, opportunities for theft and abuse of funds are significantly increased. Another violation of policy was noted related to the use of GSFs to make payments to athletic workers, which totaled \$3,253 for the audit period.

Additionally, we found controls lacking over fundraising activities. Proper procedures were not followed for approval by the Principal and Assistant Superintendent, as required. In instances where Profit and Loss Statements were completed, we could not validate the accuracy of these statements because no receipts and or invoices were attached or referenced on the statements.

The audit also determined the need for the Cash Management department to take a proactive role in ensuring that accounting services are in place to perform monthly bank reconciliations and preparation of other required financial reports within the proper timeframe, in order to ensure compliance with district policies and procedures.

OBJECTIVE, SCOPE and METHODOLOGY

Objective

To determine whether school personnel properly managed and administered the school's General School Funds and if monies from the school's account were properly accounted for and spent for the benefit of students; and in compliance with the School Financial Procedures Manual (SFPM).

Scope

The subject matter of our review was Western school's cash receipts and disbursements for the period July 1, 2011 through December 31, 2012.

Methodology

To meet our objective, we reviewed supporting documentation for cash receipts and disbursements to assess the use of these funds. We also reviewed the supporting financial ledgers, bank statements and reconciliations to determine whether they supported the completeness and accuracy of the transactions.

In addition, we conducted interviews with the Principal and other school personnel involved with financial transactions. Furthermore, we reviewed the regulating policies, School Financial Procedures Manual (SFPM), and the School Administrative Financial Manual (SAFM), to assess the extent to which Western is operating in compliance with the school district's financial guidelines and procedures. Our audit was conducted in accordance with generally accepted government auditing standards.

AUDIT FINDINGS

General School Funds Used to Support Non-Student Related Expenditures

The SFPM states that

“General school funds (GSF) are monies collected and held on deposit in a school checking or savings account, to be used for the direct benefit of students only. The school principal acts as trustee for these school funds collected on behalf of the students”.

In our review of cash disbursements for the audit period, we identified several payments totaling \$15,658 where GSFs were used to pay for expenditures that did not directly benefit the students.

These included:

- \$3,560 was used to pay for staff professional development and conferences for staff;
- \$2,826 was used for other staff related expenditures, such as; staff appreciation (\$1,768), reimbursements for gas mileage and parking fees (\$477), and payments for labor services performed outside of staff’s regular job duties (\$580);
- \$4,805 was used for other miscellaneous expenditures, such as; office drinking water (\$1,723), parents and guests’ refreshments and supplies (\$1,713), school officials’ business cards (\$333), and other basic routine and operational supplies (\$1,036); and
- \$4,467 was used to purchase apple products’ software and or computer peripherals.

The SFPM specifically requires that GSF expenditures be directly related to student extracurricular and/or curricular activities, or be spent for the direct benefit of students. Schools are provided budgeted discretionary funds, which typically would be used to cover basic routine operating or maintenance expenses incurred by the school, as well as staff development (conference) expenditures. It should also be noted that the SFPM prohibits the use of GSFs for payments related to travel (i.e. gas mileage, parking, toll charges, cell phone usage, etc) regardless whether incurred in conduct of district business, as well as payments to district employees for services offered over and above their regular job duties.

Furthermore, parental involvement grant funds are provided to schools, and are intended for expenditures related to the parents’ participation activities in the school. Additionally, staff social expenditures are not to be paid with general school funds; rather, such expenses are the responsibility of staff members who are required to collect dues. As relates to purchases for software and computer peripherals, these expenditures require approval and installation by the Division of Technology and Information Services (DTIS). Due to these and the questionable purchases of software and computer products, we are referring this matter for further review and investigation.

Inadequate Cash Receipt and Deposit Processing

We tested the receipt process and bank deposits for the audit period, and noted the following:

- Frequent deposit discrepancies (11 out of 18 months) documented on the monthly bank statements, which revealed lack of proper verification of funds prepared for deposit. The amount of variances identified by the bank through deposit corrections reported on the bank statements was a net total of \$3,673.
- Duplicate receipts prepared for funds deposited; 2 duplicate receipts in February 2012 and 3 duplicate receipts in March 2012; which totaled \$2,395. Due to this deficiency, the available cash balance per the school's receipt ledger was over-stated.
- Funds totaling \$2,723, received via wire transfer from the finance division were not receipted in the school ledger, which resulted in reconciling differences.
- A check deposit of \$95 was returned by the bank due to "insufficient funds" on the payer's account. As result, the school incurred an \$8 fee that was debited against the school account. We did not see any evidence that the school took effort to recover the funds lost due to receipt of the "bad" check.
- One instance of a modified cash receipt: the receipt and associated deposit ticket were originally recorded for \$800, but the copies were modified to \$700 (a decrease of \$100). We were unable to verify the amount recorded because the original receipt was missing.

These conditions are characteristic of a poor internal control environment, which over time if left unchecked, can lead to significant losses in funds due to theft and misappropriation.

Additionally, from our sample of receipts reviewed, we noted that the bookkeeper did not always identify the type of funds (i.e. cash, check, money order, etc) on the receipt form; or reference the activity account on the receipt. Copies of checks received for deposit and other supporting documentation was not always attached to related receipt forms. We also identified instances where the receipt number was not referenced on the deposit ticket. Such incomplete and or incorrect receipt and deposit records impact deposit verifications intended to identify potential frauds and errors.

The SFPM requires that receipt forms be accurately completed to provide an audit trail of all funds received for deposit. Funds should be recorded on pre-numbered triplicate receipt forms, or Form AC-1 (Report of Cash Deposit). Procedures require that if it becomes necessary to make a correction to a receipt, the bookkeeper should void that receipt by writing "VOID" across the face of the receipt and issue a new receipt.

The original of the voided receipt (white) along with both the yellow and pink copies should be maintained intact in the receipt book. If any checks are included in a deposit, they should be endorsed "For Deposit Only (Name of school)" at the back of the check, copied, and the copy of the check maintained as supporting documentation for the cash receipt form(s) in school files.

Besides providing an audit trail, this procedure ensures the necessary payer-identifying information is available to pursue collection in the event that checks are returned due to insufficient funds on the payer's account. Accuracy is very important to ensure that funds deposited agree to receipt, ledger and deposit records. At conclusion of the fieldwork, this issue was discussed with school officials who acknowledged the need for accurate completion and posting of cash receipts, as well as the benefit of proper record maintenance.

Inadequate Cash Disbursements Procedures

During our review of cash disbursements, we noted that the school consistently failed to follow cash management procedures related to cash disbursement processing. For instance, several checks were issued that lacked the required check request form and or supporting documentation.

The SFPM indicates that a Check Request Form (or Reimbursement Request Form) should be completed in advance of the expenditure, and authorized in writing by the principal, before the bookkeeper disburses funds. Checks should be issued only when supported by original vendor invoices or receipts specifying the goods/services purchased, purpose for the expenditure and the amount owed to the vendor.

District guidelines also require that funds availability be verified before check issuance, and the activity account to be charged should be indicated on the check request form. The fact that the principal and bookkeeper did not perform the required verification before check issuance is indicative of a weak control environment within the school. Without these basic oversight procedures, the risk that general school funds may be misused, misappropriated, or wastefully spent (as in the case of sales tax payments) is significantly increased

Furthermore, we also identified several disbursements where sales tax was refunded in reimbursements made to personnel for school related purchases. The District is a tax exempt institution; guidelines prohibit reimbursements for sales tax paid on authorized purchases. In the event that sales tax is paid on purchases (or billed to the school), the sales tax amount should not be included in the reimbursement to an employee (or paid on a vendor's invoice).

Improper Inter-fund Transfer Process

We found areas of noncompliance related to the inter-fund transfer process. For example, forms used to document transfer of funds between activity accounts were not properly completed. Specifically, even though the principal approved the transfer of funds between activity accounts, the documented transfer forms lacked the following required information:

- Date of transfer
- Transfer reference number
- Purpose of the transfer
- Authorizing name and signature of the **disbursing** sponsor
- Authorizing name and signature of the **receiving** sponsor
- Amount of funds available in the disbursing activity account prior to transfer of funds
- Indication whether the funds transferred were required to be repaid, or not.

The School Financial Procedures Manual (SFPM) states:

The principal should consult with teacher-sponsors or appropriate department heads in implementing a transfer of money from one ledger account to another so that it will be expended to benefit additional students or the student body as a whole.

Additionally, specific guidelines are provided for the proper completion of inter-fund transfers in order to document that all involved personnel (activity account sponsors) are in agreement with the transaction and furthermore, that the school maintains adequate documentation for follow-up and reporting purposes. The SFPM state: “Even though transfers do not involve releasing checks, they are never to be posted without the approval signatures of the Principal **and** the respective activity fund sponsors involved in the transactions.”

Notwithstanding this provision, the policy prohibits transfers between general school funds and activity accounts categorized as “restricted”; meaning, accounts that are subject to the intent and authorization of their sponsors, and are not to be used for the general operations of the school. The staff social fund is considered as a restricted activity account, and should be funded only with staff generated payments; such as dues. However, we noted instances where inter-fund transfers were implemented to affect the transfer of GSFs to the staff social fund, to offset the negative balances in the staff fund. These unallowable transfers totaled \$646 for the audit period.

Noncompliance with Athletics Policy as relates to Cash Process

We noted certain deficiencies regarding the operation of the athletics program, which not only revealed a lack of internal controls, but violation of district regulations that govern athletic cash processes. For instance, the Athletics Director at Western personally acted in sole control of all transactions and activities related to athletics activities; even though district procedures require that the responsibilities of ticket custody and sales be separated to ensure proper reconciliation and accountability of athletics revenue generated from ticket sales.

The athletics director maintained the tickets locked in his office, controlled ticket distribution and receipt of cash from ticket sales, recorded the ticket numbers on the “Athletics Ticket Sales Report” which he provided to the bookkeeper with the revenue from ticket sales for deposit. We found no evidence that ticket sales were ever reconciled with the funds actually delivered to the bookkeeper for deposit; nor were the unsold tickets provided to the bookkeeper. Also, we were informed by the athletics director that he did not retain the stubs from the tickets sold, which could be used to verify the number sold.

District guidelines regarding processing athletics revenue indicates:

- *“A Report of Ticket Sales must be used to record sales of tickets for athletic events. The tickets should be in the custody of the school treasurer/bookkeeper, who will supply the athletic coordinator with the ticket roll(s) to be sold at the gate prior to a game. Pre-sales made from the school’s bookstore (or other venue) should be accounted for separately from gate sales. ... Also, for both pre-sales and gate sales, the beginning ticket number and last number of the tickets sold should be documented on the sales report.*

- *The remaining (unsold) tickets should be returned for custody with the school treasurer/bookkeeper. Upon completion of a game, the school treasurer/bookkeeper or responsible school official should ensure that game receipts from pre-game and gate sales are counted, verified and immediately bagged for deposit into the district's athletics revenue depository account. The total amount of funds collected (and deposited) should agree with the number of ticket sales reported on the ticket sales report(s)."*

Additionally, we noted that the athletics director solely handled the preparation and collection of proceeds from concessions and other fundraisers that were conducted in support of the athletics program at Western. This individual alone requisitioned school checks for concession items and other fundraiser items, which were made payable in his name; made all the purchases related to athletic fundraisers or concessions, collected proceeds, and made the deposits to the bookstore. There's greater transparency and assurance in cash transactions when checks are directly made payable to vendors or service providers with clear notation as to their intended purpose.

We determined that a large volume of cash is generated from fundraisers for and on behalf of the athletics program at the school. Due to this, one individual should not have sole authority for collection, receipt and custody of large amounts of funds without any checks and balances. Segregation of duties and dual control of ticket distributions and sales is necessary to ensure that revenue collected from ticket sales is accurately reported and deposited; and further prevents opportunities for fraud.

Furthermore, we also found that the school made payments to individuals that worked in different capacities for games at the school. Payments related to athletics events totaled \$3,253. In line with the Athletics Policy, the SFPM specifically prohibits schools from making such payments at the school level. All payments for athletics services should be made by the district. Officials should be paid by the Office of Athletics, while compensation for district employees for services provided at athletic events should be processed through the district's Office of Payroll.

Fundraiser Activities Deficiencies

Our review of fundraising expenditures and receipts noted these deficiencies related to items purchased and proceeds deposited:

None of the fundraiser activities were approved by the Principal and Assistant Superintendent, as required. We also noted that the school documented fundraiser requests on a locally developed form which only had the Assistant Principal's undated initials as the sign of approval. We were informed by the Assistant Principal that she was not aware of the requirement to obtain the approval of the Assistant Superintendent.

Furthermore, we noted that many fundraisers did not have a Profit and Loss Statement on file; and of those that did, few had been reviewed and approved by the principal. In some instances, we could not validate the accuracy of these statements because no receipts and or invoices were attached or referenced on the statements. The absence of fundraiser approval and accuracy in completion of profit and loss statements prevents the Principal from monitoring the existence and profitability of activities conducted by groups in the school.

The SFPM states:

1. No fundraising activity should take place without **prior** written approval of the Principal (and Assistant Superintendent). A completed and approved “**Request for Approval for Fundraising Activity**” form should be maintained in school files for audit purposes.
2. The fundraiser sponsor is responsible for completion of a “**Profit and Loss Statement**” not more than **five (5) days** after the fundraiser has ended. A completed copy of this statement should be submitted to the bookkeeper/school treasurer and forwarded to the principal for review and approval. Copies of all invoices, receipts, etc. must be attached to the form.

Untimely Bank Reconciliations

We noted that bank reconciliations for 4 out of 6 months sampled (or 67%) were not prepared, reviewed, or approved by the principal within 15 days following month-end, as required. For example, reconciliations for the months of July and October 2011 and February 2012 were not completed until end March 2012. Additionally, August 2012 reconciliation was not completed until October 2012. We recognize that the principal does not have any control over scheduling of the bank reconciliation preparations, and execution of a contract for accounting services is the responsibility of the Division of Finance (Cash Management department). However, the annual contract for FY2012 School Accounting Services was not executed until January 2012, and was not renewed for FY2013 until mid-September 2012; yet the firm was required to prepare reconciliations for each fiscal year beginning with the month of July.

Bank reconciliations are part of the school’s internal controls over cash; and therefore the absence of timely completion and review of monthly reconciliations reduces the assurance of the completeness and accuracy of the school’s financial statements. Accurate and timely bank reconciliations can uncover differences that may need further investigating, and can uncover errors and irregularities more quickly, thus enabling the school to take corrective action. Furthermore, the SFPM requires the bank reconciliations, cash receipt, cash disbursement, and/or general ledger be submitted to the department of Cash Management by the 15th of the following month. In order for schools to comply with this procedural control, the Division of Finance should implement timely execution of the annual contract for accounting services, to ensure that such services are in place at the start of each fiscal year in July.

CONCLUSION

School principals are ultimately responsible for the collection, distribution, and accounting for all general school funds. The principal is responsible for protecting the interest of students and taxpayers, and upholding the public trust vested in this position. The School Financial Procedure Manual (SFPM) is provided as a vital tool for all school personnel to refer in performance of their financial responsibilities.

We also recognize that both the principal and bookkeeper received cash management training on at least two occasions in the last couple of years. This raises even greater concern about the types of non compliance identified in this audit. The apparent disregard for compliance has, in our opinion, created an environment that is ripe for abuse. Student funds should not be used to

pay for staff activities, parent refreshments and employee business cards. Other purchases may be in violation of IT Policy and warrant further investigation by the OIG-Investigations department.

At the same time, noted conditions identified in this audit such as modifying cash receipts, failing to seek approval to spend student funds, allowing an unauthorized person to exclusively approve fundraisers and allowing one individual to collect, record and verify athletic funds are dangerous practices that represent a breakdown of controls that needs to be promptly addressed.

Going forward, the Principal should refer to the SFPM and other written guidance referred to therein to ensure compliance with district policies and procedures. The basic purpose for collecting or raising and expending of activity funds must be for the direct benefit of the students or for the general benefit of the school.

RECOMMENDATIONS:

We recommend that the Principal of Western take action to ensure:

- That general school funds are only put to use for the direct benefit of students;
- That all incoming funds are receipted, accurately recorded in school ledgers and agreed to deposit records;
- That proper procedures are followed for disbursement of school funds, including exercising due diligence to avoid payments for sales tax;
- That proper procedures are followed to implement inter-fund transfer of school funds. Furthermore, the principal should facilitate a transfer of \$646 to reimburse the school for the inappropriate transfer of general school funds made to the staff social fund;
- The segregation of duties and proper accountability for athletics ticket sales and revenue, as well as assure compliance with district procedures related to payments for athletics services.
- That proper procedures are followed regarding the approval and conduct of fundraiser activities, including reporting and documenting fundraiser proceeds and disbursement transactions.

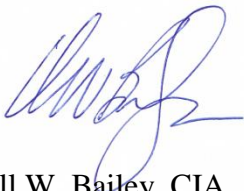
We recommend that the district's Department of Cash Management:

- Ensure procedures are in place to provide accounting services, including preparation of monthly bank reconciliations, in a timely manner.

We recommend that the Office of Inspector General – Investigations department:

- Investigate the school's purchase of software and computer peripherals that may or may not be in violation of the Division of Technology and Information Services' rules.

Our review was performed in accordance with U.S. Government Accountability Office (formerly the General Accounting Office) Government Auditing Standards and Standards of the Institute of Internal Auditors. This report is intended solely for management and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report which is a matter of public record.



Odell W. Bailey, CIA
Deputy Inspector General for Audit

AUDITEE COMMENTS

DETROIT PUBLIC SCHOOLS

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TO: Inspector General Wilbert V. Marsh
FROM: Rodolfo Diaz, Principal - Western International High School
DATE: April 11, 2013
SUBJECT: Audit Report Response

To Whom This May Concern,

My name is Rodolfo Diaz and I am the principal of Western International High School. I have been the principal at Western since 2009 and would like an opportunity to respond to the financial audit report that was performed in December 2012. At this moment I am thankful that an audit was done so that we have the opportunity to see what the district expects of us and that we are given the opportunity to record expenditures the correct way and attain the appropriate training that is needed to be in compliant with how these financial records are to be recorded. However, some of the citations that were recorded in the audit we, as principals do not have any control over. An example of what I am writing about would be any athletic events that leave profit revenue or financial loss. The events are completely controlled by the District Athletic department and they submit all the necessary paperwork that is needed for the function to be held, the only thing that we do is host the event at the building level.

Additional concerns that I have, deal with the inability to spend any parental moneys via title funds. Even though requisitions are entered into the people soft system with enough time they are always denied and it doesn't matter how many times you (re-do, re-work, re-language) the requisition to get approval, it is denied most of the time and you are left with decisions that are needed to provided refreshments to parents and comminute members that attend the events.

In response to the fundraising and the protocol that is required to hold the function, I was following past practices and was unaware that what I was doing was incorrect so for that I do apologize and that is one of the main reasons that I wish that adequate training is given to the principal, bookkeeper, and the administrative cabinet so that there are no excuses to how or what is expected interims of protocol. When we look at the areas of incentives for staff I was also unaware that what we were doing to celebrate the staff needed to be done differently in terms of a financial aspect. Past practice on how we were taught by former principals is what was my understanding of how to log all those financial expenditures.

Another area that we struggle with is staff professional development. There are workshops that are required by the state for teachers to attain before they can teach Advance Placement classes. This professional development is the expose that we need to increase academic rigor, student performance and test results out side of what the district can provide. We are fighting a battle that demands more training from the teacher administrator on a yearly basis. The expenditures done with this area of staff development in conferences was also unknown to me that we could not do if it is something that is impacting students on a daily basis as we continue to provide the best teaching to our students and give them a better sound education to compete at a world wide level. Resources are needed along with much training and certain procedures are not clear interns of expectations but results are always demanded which they should be as a way to hold accountability by all stakeholders involved that participate to ensure a positive outcome in our students as an academic measure.

Finally the purchase of technology for the use of students, staff, or community members (parents) is also an area that needs attention. There are many times that the district denies many resources that are needed to get technology to work in our buildings that we have to purchase software needed for the current technology to work. Requisitions are denied after Purchase Orders have being approved such was the case two years ago with smart boards that were ordered for Western that never arrived even though there was a P.O. for the product and the district informed us that they needed to be imaged and where in there possession.

In looking forward to how we can best service our students at Western, I firmly believe that training is needed in the records department of how to log financial expenditures of any kinds and what is acceptable when purchasing things that are needed for students staff and parents when events happen at the building level. It is my desire that we all learn from this report and help shape the future of Students to ensure their success in the areas of academics and athletics as we prepare to continue to educate our youth with 21st century expectations.