



**FOLLOW-UP TO SAF MONEY
HANDLING PROCEDURES REVIEW
LOCH RAVEN HIGH SCHOOL
OCTOBER 25, 2021**

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

A follow-up was completed at Loch Raven High School to determine if the finding identified in our School Activity Fund (SAF) Money Handling Procedures Review report, dated July 20, 2020, has been resolved.

Refer to Exhibit A for the report distribution list.

BACKGROUND

School Name	Loch Raven High School
Principal	Ms. Janine Holmes
Date of prior review report	July 20, 2020
Date of school's new Money Handling Procedures	August 26, 2021

OBJECTIVE

To determine if Loch Raven High School has resolved the finding identified in our previous review related to the completeness of the school's Money Handling Procedures (MHP)¹.

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 has been **RESOLVED** and the revised procedures were provided to school staff.

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

EXHIBIT A

LOCH RAVEN HIGH SCHOOL MONEY HANDLING PROCEDURES FOLLOW-UP REPORT DISTRIBUTION LIST

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