



Management
Prince George's County Public Schools
Prince George's County, Maryland

In planning and performing our audit of the financial statements of Prince George's County Public Schools (the School System) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. This letter does not affect our report on the financial statements dated November 9, 2023, nor our internal control communication dated November 9, 2023.

Cash Reconciliations

We identified that the bank reconciliation for one of the School System's accounts was not properly reconciled to the general ledger. Although the variance was not material to the financial statements, variances within the reconciliation process could allow errors to exist and go undetected. We recommend that all of the bank accounts be reconciled monthly to the general ledger and that all suspicious reconciling items be promptly investigated and adjusted with adequate explanations.

Information Technology and General Computer Controls

We observed several items during our IT Controls Assessment that we believe would enhance and strengthen the overall control environment related to information technology. General computer controls that the School System may consider implementing include the following:

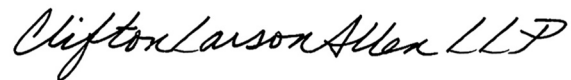
- CLA recommends that a risk assessment be conducted and updated at least annually. The risk assessment should follow a published framework and must:
 - Inventory and describe reasonably foreseeable risks to sensitive information;
 - Map control to threats;
 - Separately rate the impact (inherent risk) and likelihood (residual risk) of each threat;
 - Document and mitigations in place to reduce the risk of each threat;
 - Document and mitigations that could be implemented to reduce the risk or impact of a threat. Perform an external IT risk assessment.
- CLA noted during review of documentation provided that while several policies and procedures are being utilized within the IT environment, the following IT policies either have not been reviewed within the audit period or have yet to be formalized (i.e. Board approved). CLA recommends that all policies be fully developed, formalized, approved by the Board and disseminated to all users and applicable vendors.
 - IT security polices (0700, 0701, 0703, 0705) - 2019
 - Asset Management and disposal policy - in development
 - Access management/password policy (0703) - 2019

- Change Management - not formalized
 - Oracle Applications Change Management - 2014
 - PGCPs Backup and Recovery Strategies - not formalized
 - Disaster Recovery Procedures for SchoolMAX - not formalized
 - Failover E-Business Suite for Disaster Recovery - not formalized.
- CLA noted access to active directory had not been disabled or deleted for 3 of 10 sampled terminated users. CLA recommends that terminated employee access be removed immediately, and that procedures are in place to remove access in cases of high-risk terminations. CLA also recommends that the School System review the periodic access review process to ensure that access is restricted to active employees and that access is appropriate for the employee roles.

We recommend management review the IT observations to evaluate, assess, and rank the potential risk to the organization and work to develop an action plan to remediate and address these observations in a timely manner.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, management, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Baltimore, Maryland
November 9, 2023