

**Prince George's County Public Schools
Internal Audit Department
School/Office: Arrowhead ES**

Response Date February 14, 2018

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2018.01: Mismanagement of Disbursements</u>	<p>A. Financial recordkeeping staff should be held accountable for entering the appropriate amount from SFO in the funds available field on the SFEF. This information should be reviewed by the principal to ensure funds are available prior to approving purchases. In instances where transfers are expected to cover the requested expenditure, the bookkeeper may indicate the amount of unrestricted funds in the funds available field. The principal should sign and date every SFEF after review to evidence that appropriate documentation has been made available.</p> <p>B. The principal should improve current controls, to include staff training, to ensure written pre-approval precedes purchases.</p> <p>C. Financial recordkeeping staff should ensure that invoices are processed in a timely manner or on the due date stated on the invoice in accordance with the APM. The principal should encourage chartered bus companies to deposit checks promptly. The principal may also consider consulting with Purchasing and Supply Services to identify an approved chartered bus vendor that is willing to comply.</p>	<p>Concur</p> <p>Concur</p> <p>Concur</p>	<p>A) Staff Meeting was held to address Audit Findings. Staff reminded of accountability for entering appropriate amount from SFO in funds available on the SFEF. Principal and Bookkeeper will ensure appropriate documentation has been made on SFEF.</p> <p>B) Staff and Bookkeeper reminded to have Pre-Approval before purchases are made.</p> <p>C) Staff and Bookkeeper reminded to submit and process invoices in a timely manner. Frequently used charter bus vendors were contacted for proper payment protocol.</p>	<p>12/1/17</p> <p>12/1/17</p> <p>12/1/17</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>
2.	<u>2018.02 Administration of Checks</u>	Financial recordkeeping staff must be held accountable for administering checks as required by the APM. All voided checks should be attached to	Concur	Discussed and established Filing tab in Monthly Reports Binder for cancelled checks and supporting	12/1/17	Implemented

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		an approved SFEF or VCPS. Also, voided checks and supporting documentation must be properly filed and retained for future review.		documents.		
3.	<u>2018.03</u> <u>Mismanagement</u> <u>of Funds</u> <u>Received</u>	The principal should implement internal controls to ensure that MTFs that are not entirely completed are returned to staff for adherence to the requirements for documentation of MTFs as outlined in the APM. Staff should be trained on the process for appropriately completing MTFs. Also, a column for total amounts should be added to the MTF log and a review to ensure that all fields in the MTF log are properly completed should be regularly performed.	Concur	All staff reminded to adhere to the required documentation of MTF's as outlined in the APM. Following the Audit Finding Meeting, an additional column was added to the MTF Log for Total Amounts.	12/1/17	Implemented

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