

**Prince George's County Public Schools
Internal Audit Department
School/Office: C. Elizabeth Rieg Regional School**

Response Date

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1. <u>2018.01:</u> <u>Mismanagement</u> <u>of</u> <u>Funds</u> <u>Received</u>	A. The principal and bookkeeper must design an internal control process that ensures staff members properly complete and support MTFs remitted to the bookkeeper and are educated about this responsibility. The bookkeeper must be held accountable for ensuring that MTF packages are accurate and complete prior to acceptance and approval. B. The principal should develop and document specific procedures for the end of year MTF remittance envelopes submission, as well as designating an administrator responsibility for oversight of this process.		The principal will meet with the book keeper to review the administrative procedure 20118.01. Training will be provided to staff related to the Admin Procedure. The principal will meet with the book keeper quarterly to review all MTFs. The principal will develop MTF submission protocol as part of end of year close out procedures for teachers.	January 12, 2018 January 30, 2018 Quarterly January 30, 2018	
2. <u>2018.02:</u> <u>Mismanagement</u> <u>of Disbursements</u>	A. The principal and bookkeeper should improve current controls, to include staff training, to ensure the principal's written pre-approval on the SFEF precedes purchases. B. The principal should sign and date every SFEF after review to provide evidence of timely approval of purchases. C. The bookkeeper should include the dollar amount in the funds available field to provide the principal adequate information for expenditure approval. The principal should not		The principal will formalize protocols for school purchases. Staff members will be trained on the developed protocols. The principal will review purchase documents to ensure that the book keeper has included all required information to include but not limited to the date and funds available. Additionally no purchases will be	January 12, 2018 January 30, 2018 1/12/18	

Principal Signature _____


Date 1/9/18

		approve incomplete or inaccurate SFEFs.					
3.	<u>2018.03:</u> <u>Insolvent</u> <u>Principal</u> <u>Sponsored</u> <u>Activities</u> <u>Fund</u> <u>Account</u>	The principal should work towards elimination of the PSA fund account deficit by continuing cessation expenditures from this fund account. The principal should also review fundraising profits and vending commissions periodically to ensure proper transfers are made to the PSA fund account to assist with eliminating the deficit.			made without the initial approval of the principal. (The order date should proceed the purchase request date.) The principal will not use the PSA fund account until the deficit has been rectified. The principal will review quarterly vendor reports and collaborate with the book keeper to ensure that 100% of faculty vending commission is credited to the PSA. Review fundraising possibilities in order to launch at least fundraising initiative annually. 15% of these effort will be credited to the PSA	Indefinitely Quarterly Ongoing	
4.	<u>2018.04:</u> <u>Administration of</u> <u>Vending</u> <u>Contracts</u>	The principal must establish procedures to ensure that current vendor contracts are established, adhered to, and maintained on file in compliance with BOE policies and procedures. The principal must either obtain a current vending contract or consult with Purchasing and Supply Services for identification of an alternate vendor.			The principal will review vendor contracts to ensure agreements are up to date. All agreements will be updated and documented through a contract. All contracts will be filed in a place that is accessible to both book keeper and principal. The principal will establish protocols to include a monthly review of financial expenditures. The principal's signature will be recorded on monthly financial documentation signaling that documentation is in alignment with board policy.,	1/2/18 1/2/18	
5.	<u>2018.05:</u> <u>Administration of</u> <u>Voided Checks</u>	The bookkeeper must be reminded of the importance of administering voided checks as required by the APM. All voided checks must be properly supported by approved VCPSs or SFEFs and maintained in an orderly manner.				The last day of every month	

Principal Signature 

Date 1/9/18

<p>6. <u>2018.06:</u> <u>Fundraiser</u> <u>Forms</u></p>	<p>The principal must establish procedures to ensure completion of all Fundraiser Authorization Forms, Fundraiser Completion Reports and an annual report on the results of fundraising activities held during the school year. The principal should appoint responsible staff for ensuring that the required reports are completed and maintained on file for public and auditor review. Staff should be held accountable for compliance.</p>		<p>1/2/18</p>	
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Principal Signature 

Date 1/8/18