

**Prince George's County Public Schools  
Internal Audit Department  
School/Office: Greenbelt Middle School**

Response Date 12/21/17

Findings		Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented Implemented
<p><b>1.</b> <u>2018.01:</u> <u>Mismanagement of Funds Received</u></p>	<p>A. The principal and bookkeeper should provide training to staff on the specific requirements for collection and remittance of funds collected from students. B. The principal and bookkeeper should establish controls in the front office to ensure that bank deposits are made timely by the bookkeeper. The principal should consider designating a specific time period during the day for staff to remit funds to the bookkeeper and for the bookkeeper to make deposits. C. The athletic director should immediately begin using the Mandatory Ticket Report to substantiate MTFs for athletic ticket revenue and be held accountable for compliance.</p>		<p>A: January 2018 Staff Meeting Agenda Item  B: Funds are collected during the last 30 min of 1-4 mods. Bank deposits are made approx 2:30pm daily as needed  C: Tickets only sold during BB games</p>	<p>Dec. 2017</p>	<p>Implemented  Implemented  Implemented</p>
<p><b>2.</b> <u>2018.02:</u> <u>Mismanagement of Disbursements</u></p>	<p>The new bookkeeper should begin posting journal entry transfers within sub accounts and within unrestricted accounts to ensure accounting for disbursements is accurate. Further, she should immediately begin use of the "funds available" field on SFES and the principal should ensure that this information is provided before affixing his approval signature. The principal should assign specific time for the bookkeeper to process deposits and make deposit timely.</p>			<p>Nov. 2017</p>	<p>Implemented</p>

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3.	<u>2018.03</u> <u>Grants</u> <u>Not Properly</u> <u>Reported</u>	The current principal, principal's secretary, and the current bookkeeper should familiarize themselves with the reporting requirements for grants, and then develop controls to ensure compliance.			Nov. 2017	Implemented
4.	<u>2018.04</u> <u>Restricted Fund</u> <u>Account Deficits</u>	A. The current bookkeeper should research to determine how the accounts resulted in deficits full review of all restricted accounts, both with carry forward balances and deficits should be conducted with the Accounting and Financial Reporting Office. Subsequently, the principal should request closure of inactive accounts. B. The principal should be mindful of available balances prior to authorizing expenditures. The Bookkeeper should be held accountable for providing this information on SFEFs in the space provided. (See Finding 2018.02).	Partially Concur	Bookkeeper started 14-15 and is only aware of transactions since her tenure.	Nov. 2017	Not Implemented
5.	<u>2018.05</u> <u>Administration of</u> <u>Voided Checks</u>	The current principal and bookkeeper should familiarize themselves with the procedures for voiding checks as outlined in the APM and demonstrate compliance by approving, recording, and maintaining voided checks.	Concur		Nov. 2017	Implemented

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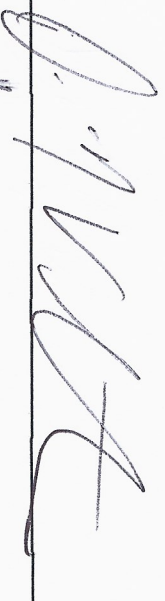


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6.	<u>2018.06</u> <u>Inadequate</u> <u>Approval</u> <u>Transfers</u>  <u>of</u>	The current principal and bookkeeper should familiarize themselves with the procedures for the transfer of funds and establish procedures to ensure compliance. Specifically, the current principal and bookkeeper should obtain approval from the Accounting and Financial Reporting Office before usage of PY Carryover, and document those approvals.	Concur	Implemented
7.	<u>2018.07</u> <u>Fundraiser</u> <u>Forms</u> <u>Completed</u>  <u>Not</u>	The current principal and bookkeeper should familiarize themselves with the procedures for completing fundraiser forms and establish procedures to ensure compliance. Staff should be trained on these procedures and held accountable for compliance.	Concur	Implemented
8.	<u>2018.08</u> <u>Budgeting</u> <u>Clubs</u> <u>and</u> <u>Organizations</u>  <u>for</u> <u>and</u>	The principal and current bookkeeper should develop and document procedures for club sponsors to develop and submit annual budgets. The budgeting process should include increased communication between the sponsors, current bookkeeper and principal so that club activities can be effectively planned and executed.	Concur	Not Implemented
9.	<u>2018.09</u> <u>Administration of</u> <u>Vending Contract</u>	The current bookkeeper should contact the vendor and obtain a signed contract for the vending machine operations. The contract should stipulate the frequency and percentage of commissions. The contract should be renewed annually.	Concur	Implemented

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