

**Prince George's County Public Schools
Internal Audit Department
School/Office: Gwynn Park High School**

Response Date January 10, 2018

	Findings		Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2018.01: Mismanagement of Funds Received</u>	The bookkeeper must be held accountable for ensuring that MTFs are accurate and complete prior to acceptance and that posting in the accounting system is reflective of details recorded on MTFs. The principal and bookkeeper should implement internal controls to ensure deposits are made timely and transactions are promptly and accurately recorded.	Concur	-Bookkeeper will review the MTF forms in the presence of the teacher to ensure accuracy -Bookkeeper will make deposits at the end of each day	12/1 – 6/21 Beginning 12/18	
2.	<u>2018.02: Mismanagement of Disbursements</u>	The principal and bookkeeper should enforce internal controls to ensure SFEEs are complete and approved prior to purchasing. Staff should be made aware that all expenditures requiring reimbursement should be approved by the principal. Lastly, the bookkeeper and principal should require staff to promptly provide invoices to the bookkeeper for payment to help ensure payment within 30 days or according to the pay terms.	Concur	-Hold meeting with school planning and management team to review compliance procedures - Meet with specific staff members who committed infraction to explain expectations -Bookkeeper will provide SFEE to sign before completing any purchasing -Bookkeeper will provide reimbursements forms to principal to sign before processing reimbursements.	12/6/17 12/5/17 12/1-6/21 12/1-6/21	

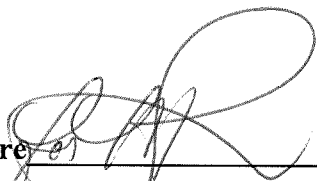
Principal Signature _____

Date _____

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January 12, 2018

3.	<u>2018.03</u> <u>Administration of Voided Checks</u>	The bookkeeper must be reminded of the importance of administering checks as required by the APM. All voided checks must be approved by the principal as evidenced on the SFEF or VCPS.		-Bookkeeper will provide the voided checks to the principal to provide signature on the check	12/1-6/21	
4.	<u>2018.04</u> <u>Administration of Vending Machines</u>	The principal must obtain a contract for vending for all vending machines on the school premises. The contract must include all of the required terms as stated in the APM. The principal should consult with Purchasing and Supply Services regarding obtaining an approved vendor who is compliant with BOE policies and procedures.		-Contact current vending supplier to receive updated contract to sign and file	1/12/17	
5.	<u>2018.05</u> <u>Fundraiser Forms</u>	The principal and bookkeeper establish procedures to ensure adherence to the requirement for completion of fundraising reports. Staff should be trained on these procedures and held accountable for compliance. Also, at the end of the school year, the bookkeeper should generate a SFO report of all fundraising activities for the principal to complete or designate completion of a summary report of all fundraising events for the school year. An adequate filing system must be implemented to facilitate retrieval of those forms and reports upon request of public or Auditor review..		- Brief staff members conducting fundraisers on requirements. - Set deadlines for fundraiser completions reports to be submitted to Assistant Principal (within 3 days) -Review compliance with completion forms at monthly SBMT mtgs. - Establish date for SFO report to be provided and signed by principal	12/6/17 & 1/17/17 12/18 (first deadline) 12/6/17, 1/3/17 6/21/17	

Principal Signature

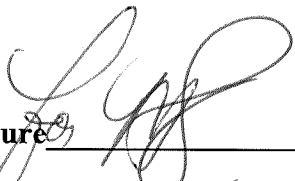


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6.	2018.06 Record Retention	The principal should oversee the process for ensuring school records are properly secured during the year-end checkout process. The bookkeeper should familiarize herself with the record keeping requirements for the transfer of funds. Staff should be held accountable for compliance. The principal must ensure that financial records are retained for the stipulated period of 7 years and maintained in an organized manner.	<ul style="list-style-type: none"> -Designate secure location for EOY forms and records -Set a deadline for completion of EOY checkout process -Bookkeeper will provide principal with signature form to confirm completion of EOY record retention process 	<p>12/1/17</p> <p>6/21/17</p> <p>6/21/17</p>	
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Principal Signature



Date

January 12, 2018