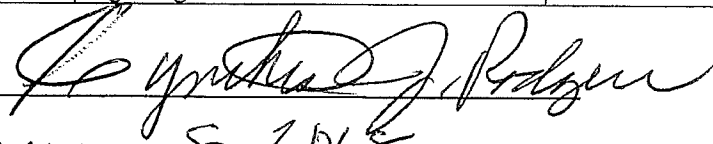


**Prince George's County Public Schools
Internal Audit Department
School/Office: Paint Branch ES**

Response Date _____

	Findings	Recommendations	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>	<p>A. The principal should designate someone other than the bookkeeper to collect funds presented directly to the school office. (i.e. school-wide fundraisers, t-shirt sales, etc.)</p> <p>B. The bookkeeper should ensure that she is only verifying and not collecting directly funds submitted with a completed MTF and appropriate documentation.</p> <p>C. The bookkeeper should ensure that all funds received are deposited promptly with the financial institution. Also, the bookkeeper should be held accountable for making timely deposits.</p> <p>D. The principal should complete a periodic review of the cash receipt files to ensure compliance with Board policies and procedures (funds are remitted, and deposited timely and detailed validated deposit tickets are attached to MTF).</p> <p>E. The bookkeeper should familiarize herself with the policies and procedures regarding the administration of funds</p>	<p>2018.01 Concur Fully</p> <p>1-B Concur fully</p> <p>1-C Concur fully</p> <p>1-D Concur fully</p> <p>1-E Concur fully</p>	<p>A. Action Plan -The principal has designated the Secretary 1 to collect funds presented to the school front office.</p> <p>B. Action Plan -The principal has ensured that the bookkeeper is verifying only funds submitted with a completed MTF and appropriate documentation.</p> <p>C. Action Plan-The bookkeeper has received all funds and has ensured that all funds have been deposited promptly with the financial institutional. The bookkeeper is accountable for making timely deposits with fidelity to the financial institution.</p> <p>D. Action Plan- The principal completes a monthly periodic review of the cash receipts file to ensure compliance with Board policies and procedures. It is necessary to review these documents to make sure funds are remitted and deposited and that detailed deposit slips are attached to MTF's</p> <p>E. Action Plan- The bookkeeper has read and will continue to familiarize and review the policies and procedure regarding the</p>	<p>Immediately</p> <p>Immediately</p> <p>Immediately</p> <p>Immediately</p> <p>Immediately</p>	<p>Implemented fully</p> <p>Implemented fully</p> <p>Implemented fully</p> <p>Implemented fully</p> <p>Implemented fully</p>

Principal Signature

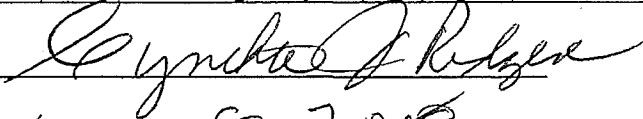


Date

January 5, 2018

		received as established in the January 2016 APM.		administration of the funds received as was established in the January 2016 APM.		
2.	<u>2018.02</u> <u>Unauthorized</u> <u>Check Signer</u>	The acting principal and bookkeeper should immediately initiate the process of updating the school's signatory card in accordance with requirements set forth in the AP 4180. Confirmation that an updated bank signatory has been accomplished should be sent to Internal Audit and a copy of the bank signatory card should be retained in the school's safe.	2018.02 2 - Concur fully	02- Action Plan- The acting principal and bookkeeper have established and completed the process of up-dating the school signatory card in accordance with the requirements set forth in the AP 4180. Confirmation that the updated signatory card has been accomplished has been sent to the Internal Audit division. A copy is retained in the school drop box safe.	Immediately	Implemented fully
3.	<u>2018.03</u> <u>Year-End</u> <u>Monetary</u> <u>Transmittal Form</u> <u>Envelope</u> <u>Submission</u>	The principal should designate someone other than the bookkeeper to collect the signed, sealed envelopes and store them in a place that is inaccessible to the bookkeeper. The bookkeeper should familiarize herself with the policies and procedures established in the APM to ensure compliance with MTF submission.	2018.03 3 - Concur fully	03- Action Plan- As part of the End of Year (EOY) close-out procedures, the MTF's will be collected by the Principal and/or the Academic Dean. These documents will be identified by year and stored securely in the vault. Teachers will seal the envelope, sign their names across the flap and secure with clear tape. The bookkeeper has and will continue to familiarize herself with the policies and procedures established in the APM in order to ensure compliance with the MTF submission.	June, 2018	To Be Fully Implemented EOY- 2018
4.	<u>2018.04</u> <u>Administration of</u> <u>Sales Tax</u>	The bookkeeper should familiarize herself with policies and procedures regarding sales tax collection and remittance. The principal should complete a periodic review of applicable documents to ensure compliance with the State of Maryland and the BOE sales tax remittance requirements.	2018.04 4 - Concur fully	04- Action Plan-The bookkeeper shall continue to familiarize and review policies and procedures regarding sales tax collection remittance. The principal shall continue to familiarize and review herself with the policies and procedures regarding sales tax collection and remittance in accordance with the state of Maryland and BOE sales Tax remittance requirements.	Immediately	Implement fully
5.	<u>2018.05</u> <u>Administration of</u> <u>Voided Checks</u>	A. The principal and bookkeeper should establish and document procedures to ensure that there is proper administration of voided checks. B. Voided checks should have completed SFEF or VCPS signed by the principal,	2018.05 5 - Concur fully	05- Action Plan- The principal and the bookkeeper have established that when it is necessary for a check to be voided, the bookkeeper will give the check to the principal along with the completed SFEF or the VCPS to be signed and entered into the SFO. At this	Immediately	Implemented fully

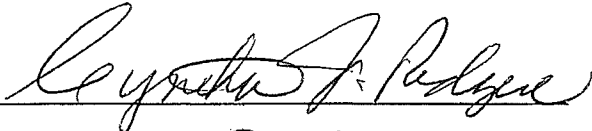
Principal Signature



Date

January 8, 2018

		entered into SFO and be properly defaced. C. The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures. All check signers must take the time to get familiar with the policy and procedures set forth in the APM regarding voiding checks.		time the check will be properly defaced (the signature part of the check will be cut off). The defaced check will be appropriately filed. The principal will complete a monthly review of voided checks to ensure compliance with BOE policies and procedures. All check signers will be familiar and in-serviced on the proper procedures set forth in the APM regarding voided checks.		
6.	<u>2018.06</u> <u>Vending Contract</u> <u>Not on File</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 should consult with Purchasing and Supply Services to identify an alternate vending company in absence of a contract.	2018-06 6 – Concur fully	06- Action Plan- The principal has obtained a vendor and signed the contract with a BOE approved vending machine company. The signed vending contract is on file in the front office at school. A copy of the contract has been placed in the safe on site.	11/2017	Implemented fully
7.	<u>2018.07</u> <u>Fundraiser Forms</u>	The principal must have established procedures to ensure completion of Fundraiser Request and Authorization Forms, Completion Reports and annual reports summarizing the results of fundraising activities held during the school year. Required reports must be maintained on file for public and auditor review. Staff should be held accountable for compliance.	2018-07 7 – Concur fully	07- Action Plan- The principal has in-serviced staff on the proper procedures in order to complete Fundraiser Request and Authorization forms. The bookkeeper will complete annual reports summarizing the results of fundraising activities for the entire year. Fundraising reports will be maintained on file in the main office for public and auditor review.	Immediately	Implemented fully
8.	<u>2018.08</u> <u>Unauthorized</u> <u>Transfer of</u> <u>Funds</u>	The principal and bookkeeper should ensure that only allowable transfers are completed with appropriate documentation and approval from the principal or the Accounting and Financial Reporting Office.	2018-08 8 – Concur fully	08- Action Plan- The principal and bookkeeper will ensure that only allowable transfers are completed and supported with appropriate documentation from the principal and in accordance with the requirements from the Accounting and Financial Reporting Office.	Immediately	Implemented fully

Principal Signature 

Date 