PBC

12/22/17

## Prince George's County Public Schools Internal Audit Department School/Office: Potomac Landing ES

Response Date | | 2 | 21 | 201 |

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	2018.01 Inadequate Approval of Disbursements	The current principal and bookkeeper should establish controls to ensure that the pre-approval section of SFEFs is completed prior to purchase and that all disbursements are properly pre-approved. The principal must require the bookkeeper to provide the available balance in the respective fund account on SFEFs to facilitate informed decisions for approval of purchases. Training on the new controls should be provided to staff.	Concun	New principal has established a fre- apprival process for all purchases.	11/2017	Implemented
2.	2018.02 Insecure Location for Funds Awaiting Deposit	The current principal should purchase a drop safe. The principal and bookkeeper should incorporate use of the drop-safe into the newly established cash collection procedures in accordance with the specific requirements outlined in the APM. A safe log should be effectively maintained to record the date, time, and the amount of funds dropped into the safe. The safe log should also identify the person who drops the funds.	Concu	Funds Requested to purchase a new drop Safe, Item will be purchased Jan-2018 New Procedures were established.	Jan. 2018	Partially Implemented

Principal Signature\_

Date 2/20/20/9

1 of 2

3.	2018.03	The principal and bookkeeper should familiarize	Concur	Principal Will	Ton	Het Partially
	<b>Fundraiser</b>	themselves with the procedures for completing	wir wi	Lamiliarize herself	Jan.	Implemented
	Forms Not	all fundraiser forms and establish procedures to				17 31/21010-001
	Completed	ensure compliance for all fundraiser activities.		with fundraisen forms		
				before Spring fundraise	+	
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Principal Signature Juberly (Orphe)

Date 2 2 2 2017