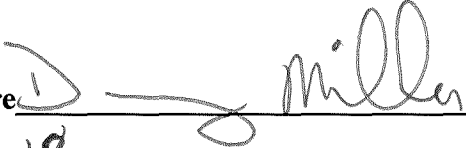


**Prince George's County Public Schools
Internal Audit Department
School/Office: Suitland High School**

Response Date _____

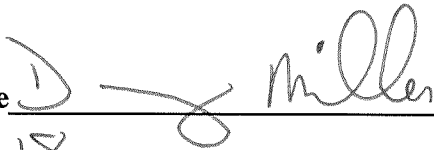
	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<u>2018.01:</u> <u>Excessive Deficits</u> <u>in Restricted</u> <u>Accounts</u>	<p>A. Re-evaluate the administrative personnel procedures to ensure skill and attention is provided to the recordkeeping process.</p> <p>B. Consult with the Accounting and Financial Reporting Office regarding resolution of deficits.</p> <p>C. Work towards elimination of all fund deficits by discontinuing expenditures from insolvent accounts until the deficits are resolved.</p> <p>D. Hold recordkeeping staff accountable for performing monthly journal entry transfers for Athletic Account deficits to properly state account balances.</p> <p>E. Exercise caution during the preapproval process by ensuring that funds are available in relevant accounts before approving requests for expenditure.</p> <p>F. Discontinue Principal Sponsored and Employee Sunshine activities until the deficits in the respective fund accounts are fully resolved.</p> <p>G. Hold recordkeeping staff accountable for providing quarterly financial reports of balances to club and organization sponsors to ensure sponsors are aware of the status of accounts.</p>	Concur	Accounts were identified as older accounts have been left open by previous principal but have been closed this year.	12/2017	Implemented

Principal Signature 

Date 6-4-18

2.	<u>2018.02:</u> <u>Mismanagement</u> <u>of Disbursements</u>	A. The principal must establish guidelines that ensure SFEFs are completed and approved prior to purchases being made. B. Employee A should reimburse the school for the gift card amount of \$21.08 for which receipt was acknowledged. C. Accounting and Financial Reporting should promptly follow-up when potentially fraudulent transactions are noted during the trimester review of bank reconciliations. D. The principal must consult with Treasury Operations relative to the bank's controls to prevent duplicate check processing. Continued efforts should also be made to recover funds from fraudulently cashed checks.	Concur	All purchases must have prior written approval or they will not be approved	12/2017	Implemented
3.	<u>2018.03</u> <u>Inadequately</u> <u>Supported</u> <u>Collection</u> of <u>Funds</u>	A. The bookkeeper must be held accountable for ensuring staff is turning in MTF's with the appropriate substantiating documentation as outlined in the APM. The bookkeeper must ensure the supporting information is present and accurate before signing off on the MTF. B. The VPA principal must ensure that all MTFs turned in include supporting documentation to substantiate funds remitted. C. The VPA principal must familiarize herself with the APM to ensure she can provide appropriate information to staff as the fiduciary agent of the School.	Concur	VPA Principal has been made aware of the findings and been advised of approved money collecting procedures	12/2017	Implemented
4.	<u>2018.04</u> <u>Vending</u> <u>Machine</u> <u>Contract</u> <u>Exceeds</u>	The principal must establish procedures to ensure that current vendor contracts are established 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 Service for identification of an alternate vendor.	Concur	There is a current vending machine contract in place and will be going forward	12/2017	Implemented

Principal Signature



Date

6-4-18

5.	<u>2018.05</u> <u>Administration of</u> <u>Voided</u> <u>Checks</u>	The recordkeeping staff must be reminded of the importance of administering voided checks as required by the APM. All voided checks must be adequately supported by approved SFEFs and VCPS.	Concur	Bookkeeper has made necessary corrections and will abide by APM procedures in the future	12/2017	Implemented
6.	<u>2018.06</u> <u>Record</u> <u>Retention</u>	The principal must implement internal controls to ensure that financial records are retained for the stipulated period of 7 years and in an organized manner. The principal should oversee the process for ensuring school records are properly maintained and secured. Staff should be held accountable for compliance.	Concur	A safer area has been identified to store records although they are stored in a locked supply closet	8/2017	Implemented
7.	<u>2018.07</u> <u>Transfers</u> <u>Not</u> <u>Properly</u> <u>Approved</u>	The principal and recordkeeping staff must ensure that only allowable transfer journal entries are completed with approved Fund Transfer Journal Entry Proof Sheets retained on file to substantiate the transfers. The recordkeeping staff must be held accountable for compliance.	Concur	Bookkeeper is aware and has made necessary corrections	12/2017	Implemented

Principal Signature

D. Miller

Date

6-4-18