

**Prince George's County Public Schools
Internal Audit Department
School/Office: Thomas Pullen Creative Arts and Performing Arts School**

Response Date 12/21/17

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2018.01: Mismanagement of Disbursements</u>	The principal and bookkeeper must perform the following to improve the administration of disbursements: A.The bookkeeper should include the account balance from SFO in the funds available field, and the principal should not approve an incomplete or inaccurate SFEF. B.The principal should sign and date every SFEF after review to show appropriate approval on the document. C.The principal and bookkeeper should improve current controls, to include staff training, to ensure written pre-approval precedes purchases. Staff should be held accountable for purchases made without documented approval on the SFEF.	Concur	The bookkeeper will include the account balance prior to submission of the SFEF. The principal will sign and date every SFEF upon review of documents. We will provide training to staff on purchasing procedures. We will hold staff accountable for following the outline procedures.	12/21/17	Partially Implemented
2.	<u>2018.02 Administration of Voided Checks</u>	The principal must implement procedures to ensure proper administration of all voided checks. The bookkeeper must be reminded of the importance of administering voided checks as required by the APM. All voided checks must have "VOID" written across the face of the check. The signature lines must be removed and destroyed and the voided checks should be attached to an approved SFEF or VCPS. Also, the bookkeeper should properly file and retain all voided checks for 7 years or until audited as required by the APM.	Concur	The principal will request to see all voided checks and proper documentation is submitted with "VOID" written across the checks, signature line removed and attached to approved SFEF.	12/21/17	Implemented

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3.	<u>2018.03 Financial Reporting</u>	The principal should hold the bookkeeper accountable for timely report submission and ensure that the monthly financial reports are thoroughly reviewed and intact as evidenced by a signature. The principal must ensure reports are reviewed timely.	Concur	The principal will hold the bookkeeper accountable for timely submission of monthly reports.	1/15/18	Implemented
4.	<u>2018.04 Administ ration of Vending Contracts</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.	Concur	The principal will consult Purchasing office to identify alternate vending company.	1/5/18	Not Implemented
5.	<u>2018.05 End of Year MTF Procedures Not Followed</u>	The principal should develop and document specific procedures for the end of year MTF envelopes submission. The designated administrator should use the MTF log and "Receiptee History" report to ensure each MTF is accounted for.	Concur	The principal will hold designated administrator accountable for following the current procedures for end of year MTF submission.	6/8/18	Not Implemented

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