

Prince George's County Public Schools  
Internal Audit Department  
School/Office: Waldon Woods ES

Response Date January 8, 2018

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented Implemented
<p>1. <u>2018.01 Insolvent Principal Sponsored Activities Fund Account</u></p>	<p>The principal should work towards elimination of the PSA fund account deficit by discontinuing expenditures from this fund account until the deficit is resolved. The principal should also review fundraising profits and vending commissions periodically to ensure proper transfers are made to the PSA fund account to assist with eliminating the deficit.</p>	<p>Partially Concur</p>	<p>The deficit PSA account was inherited from a previous administration and secretary. This deficit was to be repaid by the secretary that was terminated due to inappropriate use to funds. The principal will continue to apply current fundraising profits and vending commissions to help eliminate the deficit until the deficit is resolved. Conversely, for normal school operating purposes it is nearly impossible to completely discontinue expenditures from this fund. However, this account is slowing rebuilding; the current administration will make every effort to balance the negative account that was inherited.</p>	<p>Ongoing</p>	<p>Implemented</p>
<p>2. <u>2018.2 Use of Board Approved Vendors</u></p>	<p>The principal should verify that all field trip vendors are listed as approved vendors in oracle. If the vendor is not listed, the principal should ensure that the bookkeeper follows the requirement to request that the vendor apply for approval with Purchasing and Supply Services. Also, the principal should inform staff that funds should not be collected for field trips until the vendor trip approval status</p>	<p>Concur</p>	<p>The principal will verify that all field trip vendors are listed as approved vendors in oracle. If the vendor is not listed, the principal will ensure that the bookkeeper follows the requirement to request that the vendor apply for approval with</p>	<p>January 2018</p>	<p>Implemented</p>

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		is attained.		Purchasing and Supply Services.		
3.	<u>2018.03 Management of Disbursements</u>	The principal should sign and date every SFEF after review for appropriate approval, as indicated on the document. The principal and bookkeeper should improve current controls, to include staff training, to ensure written pre-approval precedes purchases. 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.	Concur	The principal will sign and date every SFEF after review for appropriate approval. The principal and bookkeeper will work collaboratively to improve current controls, including staff training, to ensure written pre-approval precedes purchases. The bookkeeper will include the account balance from SFO in the funds available field, and the principal will not approve an incomplete or inaccurate SFEF moving forward.	January 2018	Implemented
4.	<u>2018.04 Mismanagement of Funds Received</u>	Staff must be held accountable for remitting funds collected on a daily basis to reduce tardiness of deposits. The principal and bookkeeper must ensure that funds totaling \$250.00 and above are not maintained in the school safe and funds under \$250.00 are not held for more than 2 days. The bookkeeper must enter the correct MTF date in SFO.	Concur	The principal and school administration will hold the staff accountable for remitting funds collected on a daily basis to reduce tardiness of deposits. The principal and bookkeeper will ensure that funds totaling \$250.00 and above are not maintained in the school safe and funds under \$250.00 are not held for more than 2 days. The bookkeeper will always enter the correct MTF date in SFO.	January 2018	Implemented
5.	<u>2018.05 Administration of Checks</u>	The secretary must be reminded of the importance of administering 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 a SFEF or approved Void Check Proof Sheet.	Concur	The secretary will be reminded by the principal verbally and in writing of the importance of administering checks as required by the APM. All voided checks will have "VOID" written across the face of the check and the signature lines will be removed and destroyed. Moving forward, the voided checks will be attached to a SFEF or approved Void	December 2017	Implemented

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			Check Proof Sheet.		
6. <u>2018.06 Fundraiser Forms</u>	The principal must establish procedures to ensure completion of all fundraiser authorization forms, fundraiser completion reports and an annual report on the results of fundraising activities held during the school year. Required reports must be maintained on file for public and auditor review.	Concur	The principal has now established procedures to ensure completion of all fundraiser authorization forms, fundraiser completion reports and an annual report on the results of fundraising activities held during the school year. The required reports will be maintained on file for public and auditor review.	January 2018	Partially Implemented (pending new fundraisers)
7. <u>2018.07 Administration 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 has established procedures to ensure that current vendor contracts are established, adhered to, and maintained on file in compliance with BOE policies and procedures. The principal will consult with Purchasing and Supply Services to identify an alternate vending company in absence of a contract.	January 2018	Partially Implemented
8. <u>2018.08 End of Year MTF Procedures Not Followed</u>	The principal should develop and document specific procedures for the end of year MTF remittance envelopes submission, as well as designating an administrator to oversee the process.	Non-Concur	The principal currently has in place a specific procedure/process for the end of year MTF remittance envelopes submission. This process will be better communicated and documented to clarify any inconsistencies. The assistant principal is the designated administrator who has and will continue to oversee the process.	January 2018	Implemented

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9.	<p><b>2018.09 Financial Reporting</b></p>	<p>The principal should ensure the bookkeeper is allotted a designated time for completion and timely submission of financial reports. The principal also has responsibility for reviewing the monthly financial reports and evidencing by signature. This review should also be completed timely.</p>	<p>Partially Concur</p>	<p>The principal does ensure the bookkeeper is allotted a designated time for completion and timely submission of financial reports. The bookkeeper will be reminded verbally and in writing her accountability for a timely submission of financial reports. The principal will continue to review the monthly financial reports and provide signature as evidence of the review.</p>	<p>January 2018</p>	<p>Implemented</p>
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Principal Signature *M. Wilson*

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