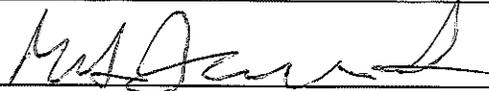


**Prince George's County Public Schools
Internal Audit Department Action Plan
School/Office: CMIT North MS/HS**

Response Date 4/09/2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01: Overpayment of Invoice</u>	The staff member must refund the \$149.44 to the school. The payment must be documented separately on a MTF with a copy along with and any documentation to be forwarded to Internal Audit as soon as possible. Both the record keeping staff and principal must always review the supporting documentation to ensure that it is appropriate before checks are written.	Concur	Staff member was informed of the error, and repaid overpayment immediately on 03/01/2019 on MTF Form 310631. Going forward, all reimbursements will be funded with final invoice or receipt.	03/01/2019	Implemented
2.	<u>2019.02: Inaccurate Postings in School Funds Online (SFO)</u>	The recordkeeping staff should always follow the APM procedures to post transactions only to the fund accounts established for those expenditures. Further, the principal and recordkeeping staff should restrict transactions for allotment accounts to journal entries intended to post appropriate transfers.	Concur	I have reached out to Accounting and asked to have all sports accounts added to SFO. All accounts have been added, therefore we will have the ability to cut checks from the specific accounts, rather than from the allotment accounts.	03/01/2019	Implemented
3.	<u>2019.03: Inadequate Documentation of Funds Received</u>	Staff members must be reminded that, adequate supporting documentation should accompany funds remitted to the bookkeeper. Such documentation must include accounting for concessions and gate receipts e.g. documentation of the number of items sold and sale prices, and gate receipts report for sporting events. The documentation must match the	Concur	As this pertains to hosting home basketball games at our gym for the first time, going forward, all ticket numbers will be recorded on the MTF forms at the time of deposit.	03/01/2019	Implemented

Principal Signature



Date

4/9/2019

Purpose: To document the corrective action plan submitted by the school.

**Prince George's County Public Schools
Internal Audit Department Action Plan
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		amount remitted.				
4.	<u>2019.04: End of Year Monetary Transmittal Forms Envelope Submission Procedures Not Followed</u>	Staff members must be held accountable for following the APM and the instructions on the top of the MTF forms. The principal should ensure that staff collecting student activity funds are aware of their responsibilities relative to maintaining MTF documents.	Concur	Staff members that collect student activity funds are reminded at staff meetings and via email throughout the school year, to return all MTF Forms to the Assistant Principal Mr. Avsar at the end of the school year. This is also a part of the end of the year teacher check out list that must be signed. In this case, the staff member did not adhere to the instructions accordingly. Going forward, we will continue to implement this rule.	03/01/2019	Implemented
5.	<u>2019.05: Delinquent Financial Reporting</u>	The bookkeeper should ensure that bank reconciliations are completed within 7 days of receiving the statement from the bank and that all financial reports are presented to the principal for review by the 15th day of each month. The principal should hold the bookkeeper accountable for timely report submission and perform thorough review of the monthly financial reports as evidenced by signature.	Concur	Going forward, I will designate a specific time to complete the monthly reconciliations before the 15 th of each month. If there is vacation planned, I will make other arrangements to have this completed in a timely manner.	03/01/2019	Implemented

Principal Signature 

Date 4/9/2019