

Alicia Robinson <Alicia.Robinson@pgcps.org>  
To: Marie Little <marie.little@pgcps.org>  
Cc: Torrie Walker <torrie.walker@pgcps.org>, Edward Ryans <eryans@pgcps.org>

Mon, Feb 4, 2019 at 8:28 AM

Good Morning Mrs. Little:

I'm following up on the audit clarification request from January 23, 2019 regarding the additional information needed to finalize the school's audit action plan. Please advise of status.

Thank you.

Have a great day.

[Quoted text hidden]

Alicia Robinson <Alicia.Robinson@pgcps.org>  
To: Marie Little <marie.little@pgcps.org>  
Cc: Torrie Walker <torrie.walker@pgcps.org>, Edward Ryans <eryans@pgcps.org>

Thu, Mar 7, 2019 at 1:07 PM

Good Afternoon Mrs. Little:

I'm following up to items still outstanding for the school's action plan. An extension was given for Monday, January 18, 2019, but to date I have not received the additional information requested. Please provide by the close of business tomorrow, Friday, March 8, 2019.

**1. Finding 2019.01 Admin of Gate Rec**

- A. Provide document where Athletic Department provided training *ATTACHED*
- B. Provide copy of Cash Receipts Vouchers (CRV) for the \$2,937.60 & \$3,814.80 payments sent to Treasurer's Office. *ATTACHED*

**2. Finding 2019.02 Mismanagement of Funds Received**

- A. Provide copy of money drop log *ATTACHED*
- B. Provide document and/or date when recordkeeping staff was made aware of how critical this step is. *SEE RESPONSE IN ACTION PLAN*

**3. Finding 2019.03 Mismanagement of Disbursements**

- A. Provide document and/or date when recordkeeping staff was advised of error not tolerated. *SEE RESPONSE IN ACTION PLAN*

**4. Finding 2019.04 Sales Tax Collection/Remittance Process**

Provide copy of notice sent to staff *N/A RECORD KEEPING STAFF HANDLES THIS PROCESS.*

**5. Finding 2019.06 Unauthorized Transfer of Funds**

Please copy me when email is sent to Pam Hay, Accounting Supervisor, regarding transferring **inactive** restricted account funds to restricted account funds. **(NOTE: Inactive restricted funds can only be requested to be transferred to restricted accounts.)** *WILL BE REQUEST AT YEAR'S END.*

Thank you for your cooperation and responses.

[Quoted text hidden]

**Prince George's County Public Schools  
Internal Audit Department Action Plan  
School/Office: Fairmont Heights HS**

Response Date January 8, 2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<b><u>2019.01</u></b> <b><u>Administration of</u></b> <b><u>Gate Receipts</u></b>	<p>A. The staff should be reminded all funds collected must be remitted to the school's recordkeeping staff and all expenditures are required to be paid from the school's checking account. The Coordinating Supervisor, Office of Athletics should provide guidance and clarify instruction to ADs and schools on the appropriate process for paying game workers without violating BOE policies and procedures.</p> <p>B. The accounting records should be reviewed and the outstanding amount of funds for Game workers' pay due to the BOE (\$6,835.60) should be promptly remitted to the Office of Athletics for FY 2016, FY 2017 &amp; FY 2018.</p> <p>C. A listing of names and amount of payments made in cash to game workers should be provided to payroll (employees) or Accounts Payable (non-employees) to ensure appropriate tax reporting.</p>	Concur	<p>A. Athletic Dept. has provided training For PGPCS Athletic Directors as a corrective measure. However, a copy of the directive to pay cash for regional playoff games is attached.</p> <p>B. SY2016 Game workers payment was made and delivered to the Treasurer's office on Cash Voucher Report No. 102920 in the amount of \$2937.60. SY2018 will be paid by January 31, 2019.</p> <p>C. List sent to Payroll &amp; Accounting</p>	8.6.18 and 10.9.18	<p>A. Implemented</p> <p>B. Partially Implemented</p> <p>C. Implemented</p>

Principal Signature *Jerrie S. Wappler*

Date 1/11/19

**Prince George's County Public Schools  
Internal Audit Department Action Plan  
School/Office: Fairmont Heights HS**

2.	<b><u>2019.02 Mismanagement of Funds Received</u></b>	A. The staff should be reminded that funds must be remitted daily to ensure prompt remittance to the financial institution and to ensure security of SAF. B. The recordkeeping staff should ensure that documentation is included with each MTF to substantiate that all funds received were remitted. The recordkeeping staff should ensure that all funds remitted agree with the documentation provided. C. The principal should complete a periodic review of cash receipt files to ensure compliance with Board policies and procedures (all funds are accurately documented, funds are remitted and deposited timely, documentation is attached to MTFs).	Concur	<ul style="list-style-type: none"> <li>A. A Money Drop Log has been created and is in use for staff to sign when depositing money into the vault.</li> <li>B. Recordkeeping staff has been made aware of how critical this step is in managing proper records</li> <li>C. The principal will do impromptu record checks on random completed MTF's and checks to be sure the policies are followed</li> </ul>	9.8.18	A. Implemented
3.	<b><u>2019.03 Mismanagement of Disbursements</u></b>	<p>A. The principal should establish procedures to ensure that all disbursements are made in accordance with guidance of the APM. Staff should be reminded that invoices and reimbursement requests should be submitted within the required 30 days of making purchases. The principal must hold the staff responsible for submitting and processing disbursements timely.</p> <p>B. All disbursements should be required to have appropriate documentation attached including itemized detailed receipts indicating items purchased to substantiate checks written. The principal and recordkeeping staff must carefully review SFEEF and supporting documentation to ensure that expenditures are adequately substantiated prior to acceptance and approval.</p>	Concur	<ul style="list-style-type: none"> <li>A. See Plan C under 2019.2 Mismanagement of Funds Received</li> <li>B. Recordkeeping staff has been advised that this type of error cannot be tolerated and will be reflected in written reprimands that will be added to her employee file Should this occurrence continue</li> <li>C. Recordkeeping staff has updated her files to include</li> </ul>	Immediate	Implemented

Principal Signature Donie L. Walker

Date 1/10/19

**Prince George's County Public Schools  
Internal Audit Department Action Plan  
School/Office: Fairmont Heights HS**

		<p>C. The recordkeeping staff and teachers should ensure that all vendors are properly approved through Oracle prior to making school expenditures. Checks cannot be issued to vendors until the approval process is finalized and reflected in the Oracle financial system. Purchasing and Supply Services should be contacted to ensure that vetting of perspective vendors occurs. The principal must review disbursement documentation to ensure compliance.</p> <p>D. Checks should not be issued using the Advance option unless advances are issued to staff for a future school purchase.</p>		<p>the use of the new School Fund Expenditure Form with enhanced verifications required regarding noting whether payee is an approved vendor. Also see Plan B under 2019.3 Mismanagement of Disbursements as it applies here as well</p> <p>D. The Principal will apply special scrutiny when authorizing checks written in the Advance option. Also the recordkeeping staff will strictly adhere to this BOE requirement.</p>		
4.	<b><u>2019.04 Sales Taxes Collection/Remittance Process</u></b>	The recordkeeping staff should review the APM to ensure that she understands the sales taxable items vs. Sales tax exempt items and ensure that all applicable sales taxes are collected and remitted to the State of Maryland. The principal should complete a periodic review to ensure that all applicable sales taxes are posted to the sales tax account for ACH payment to the State of Maryland.	Concur	The recordkeeping staff received notice and posted reminders to be sure that this policy is adhered to. The principal will request details showing the sales tax account history and proof of appropriate transfers, quarterly	10.1.18	Implemented
5.	<b><u>2019.05 Excessive Spending in Restricted Accounts</u></b>	The principal should work towards elimination of the deficits. This can be accomplished by the cessation of spending from these accounts and/or authorizing fundraisers to assist in eliminating the deficits.	Concur	All spending has ceased on staff unless a donation specifically noted "For Staff" is received or funds are set aside in the appropriate SOR budget string	10.1.18	Implemented

Principal Signature Janie A. Walker

Date 1/16/19

**Prince George's County Public Schools  
Internal Audit Department Action Plan  
School/Office: Fairmont Heights HS**

		Also, the principal should cease spending in all restricted accounts until the deficits are completely resolved. The principal should consistently adopt the practice of authorizing expenditures only to the extent that funds are available.				
6.	<b><u>2019.06 Unauthorized Transfer of Funds</u></b>	The principal must implement procedures to ensure allowable transfers from restricted, inactive and PY Carryover accounts are completed only with appropriate documentation and approval from the Accounting and Financial Reporting Office and the principal. Review of financial reports must be performed by the principal to ensure that transfers are performed as required. The recordkeeping staff must be held accountable for compliance.	Concur	The principal will follow this directive. The principal will also request that the various inactive accounts be transferred into appropriate restricted or unrestricted active accounts for proper and acceptable usage.	10.1.18	Implemented
7.	<b><u>2019.07 Year-End Monetary Transmittal Form (MTF) Process</u></b>	Staff must be reminded of their responsibility relative to the year-end MTF submission. Each staff member must be held accountable for returning MTFs as required. The bookkeeper should continue to print the "Receiptee History" report from the school's accounting system listing MTFs issued and provide it to the administrator and/or principal's designee responsible for collecting MTF envelopes at year-end. The principal should instruct the administrator and/or designee to obtain the MTF envelopes based on the report. The principal or designee, someone other than the bookkeeper, should ensure that all MTF envelopes are collected and remain sealed until reviewed by Internal Audit. The year-end MTFs should be retained in a place that is not accessible to the recordkeeping staff.	Concur	The principal will implement a twice per year collection that allows any irregularities to be spotted. The first MTF collection and check off will be February 4-6, 2019.	10.1.18	Implemented

Principal Signature \_\_\_\_\_

*Donna L. Walker*

Date \_\_\_\_\_

1/11/19

**Prince George's County Public Schools  
Internal Audit Department Action Plan  
School/Office: Fairmont Heights HS**

8.	<u>2019.08</u> <u>Improvement</u> <u>Needed in</u> <u>Management</u> <u>Oversight</u>	<p>To ensure fiscal accountability, the principal should continue to carefully review the APM and implement internal controls to ensure proper administration of SAF. The principal needs to continue to be involved in the daily operations as it relates to the administration of the school's resources to ensure fiscal accountability. Continued improvement of the internal control environment should be emphasized by focusing on these five basic principles of internal control:</p> <ul style="list-style-type: none"> <li>• Clearly defined lines of authority and responsibility,</li> <li>• Segregation of duties,</li> <li>• Maintenance of adequate documents and records,</li> <li>• Limited access to assets, and</li> <li>• Independent checks on performance.</li> </ul>	Concur	The principal will do impromptu record checks on random completed MTF's and disbursement to be sure the policies are followed. These checks will coordinate with the trimester reporting time frame	1.2.19	Will implement
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Principal Signature \_\_\_\_\_

*Janice L. Walker*

Date \_\_\_\_\_

*1/17/19*

AD In-service

Day 1 - Monday, August 6, 2018

Topic: Athletic Director's In-service

Attendees:

Facilitator: Shared

Timekeeper: Thomas Green

Note Taker: Joell Hicks-Pressey or Terri Dendy

Goal: To prepare athletic directors for the 2018-19 school year with a comprehensive review of the State and School System Rules and Regulations.

Presentations: 10:30 a.m. - and 11:30 a.m.

Objectives: To review all administrative procedures that impact the athletic programs.

To review the procedures for the Student Activity Funds Account.

To review the Internal Audit Concerns and 2017-18 Violations

RE: FAIRMONT HIGHS AUDIT FINDINGS

To review the 2018-19 Master Athletic Schedules and Fall Office of Athletic Approved Schedules.

To review Health Department Requirements for Concessions.

To review how to check game officials in Arbiter.

To discuss the importance of professional development for coaches to foster a healthy and growing athletic program.

To discuss the selection process for athlete of the week and month.

Schedule: 8:00 a.m. - 4:00 p.m.

Time	Min	Activity
		Attendees: Thomas Green, JC Pinkney, Terri Dendy, Linda Henson-Hubb, O'Shay Watson, Jessica Brandt, George McClure, Carlyle Rose, Jamie Cook, Robert Langway, Torrie Lashley, Brian Moore, Demario Newman, Earl Hawkins, Bryan Trueblood, Shirley Diggs, Ayana Ball-Ward, Makia Staves, Jason Gordon, Arif Cihan Eric Knight, Christine Gilliard-Arthur
8:00 a.m.		Welcome and Icebreaker - How can we select an publize athlete of the week and of the month?
8:15 a.m. -		

		<p>program for our students. As we all know athletic competition, by its nature, will contribute to greater student awareness of self-discipline, a growth in emotional maturity, and an increasing realization of the worth of the individual.</p> <ol style="list-style-type: none"> <li>2. <b>What is our vision?</b></li> <li>3. <b>Is this the mission and vision you provide to your coaches during the fall, winter, and spring meetings?</b></li> <li>4. <b>Do your parents and student-athletes know the Mission and Vision of the Prince George's County Athletic Program?</b></li> </ol> <p>As athletic administrators we need to convey this message to our stakeholders - e.g. parents and students - in parent meetings not just wins/losses</p> <p><b>Professional Development -</b></p>
9:45 a.m.		<b>Brian Kight - Focus 3</b>
9:46 a.m. 9:51 a.m.		<b>Break</b>
9:52 a.m. - 10:25 a.m.		<b>Managing High School Athletics - Google Classroom</b>
10:30 a.m. - 10:50 a.m.		<p style="text-align: center;"><b>Presentations</b></p> <p><b>Clear Gear - Bryan Covey, Director of Sales (cleargear.com)</b></p>
11:00 a.m. - 11:30 a.m.		<p><b>Gwendolyn Hector, REHS Special Events Coordinator Specialist, Food Protection &amp; Policy Program Prince George's County Health Department</b></p> <p><b>Notes:</b> everything must be prepared on site [135 and above temp]</p>
11:30 a.m. - 12:15 p.m.		<b>Lunch on your own</b>
12:20 p.m. - 1:15 p.m.		<p><b>Discussion items and problem solving</b></p> <ol style="list-style-type: none"> <li>1. <b>Internal Audit Concerns (fundraising - cheerleaders and others) any money raised in the name of the school must be deposited in the school</b></li> </ol>

Next Steps:		

**2018-19 Athletic Director Meetings  
Rolling Agenda**

**October 1, 2018**

**Topic: Staff Meeting - 9:00 a.m. -1:00 p.m.**

**Attendees:**

**Facilitator: Earl Hawkins and O'Shay Watson  
Timekeeper: Thomas Green**

**Note Taker: Terri Dendy**

**Note: Athletic director meeting - October 1, 2018, at John E. Howard 9:00 a.m. to 1:00 p.m.**

**Fiscal Management Workshop - October 9, 2018.**

*RE: FAIRPORT HS AUDIT FINDINGS*

**Presentations - Warren Tweedy, Human Resources (9:30 a.m.)**

**Kellen Pruitt - Snap Raise (Fundraising - 10:30 a.m.)**

**Objectives:**

- 1. Fiscal Management Workshop - October 9, 2018, site Crossland HS**

	<p>practices. Coaches will jeopardize their season if they continue doing this. Registrar and financial technicians to assure that they are not registering students that do not belong to our zone schools. Continue to speak to coaches to refrain from using programs to recruit students to come to your schools. Only lottery and application students can play immediately. Special transfers will sit out for one year. Be mindful what you put in writing; emails can be requested for media. Parents must advocate for themselves not you as the Athletic Director. Discussed contract and August pay for SY17-18 and SY18-19</p> <ul style="list-style-type: none"> <li>● <b>Share</b> Please share an (1) exciting activity or event that is happening at your school.</li> </ul> <p>Flowers- one of our student/athletes earned his pilot's certificate. Bladensburg - we received a new sump pump for our football field. Thank you IHS Langley Park - Published article on IHSLP boys' varsity soccer team. Go PHOENIX! 1st phase of CIP for new IHSLP school construction includes full regulation gym and turf field has been approved! Fairmont Heights Ice machine finally working! No more buying ice!! Tall Oaks has officially joined forces with Annapolis Road Academy therefore we have the potential of have more athletes; hence more sports. <b>Surrattsville received a brand new weight room</b> <b>Collaborating with FAC department to revamp the weight room benches at Northwestern to get a facelift in the Weight Room</b></p>
<p>9:30 a.m.</p>	<p><b>Warren Tweedy</b></p> <ul style="list-style-type: none"> <li>● 15 day waiting period</li> <li>● Coaches request form</li> <li>● Posting Vacancies</li> <li>● Coaches who are not authorized to coach due to failed background check - notifications</li> <li>● Missing fingerprint receipts for a coach or coaches</li> </ul> <p>Discussion what made with regards to setting up coaches on coaches request form - we need to make sure that procedures are being followed. Make sure there is a red stamp on fingerprint receipt to assure they are cleared to coach - 3 copies are made and they must report to the Athletic Office first. - 15 calendar days wait time! Records management is the next step after coaches leave the Athletic Office. Vacancies have been processed for winter and spring coaches - scan interviews made for each position with justifications -especially if non-PGCEA candidate is not used. If volunteer has now moved to a paid position - send an email to Tweedy to notify the office to contact that person to assure they will receive an EIN. Please interview at least 4 candidates. Dedicated aids are not PGCEA employees, they are temporary employees and do not necessarily get preferential rights for interviews. Process the request to see candidates via oracle and use the IRC number for the position - iRecruitment. Make sure coaches are processed early - do not wait until the last minute!</p>

		<ul style="list-style-type: none"><li>● <b>Raptor System - computer for your school?</b> Do not have computers to use</li><li>● <b>do not have computers to use</b></li></ul>
		<ul style="list-style-type: none"><li>● <b>FormReleaf - school visits</b> - coaches need to update this site to assure everyone is uploading their certificates; hard copies are not the only options</li></ul>
		<ul style="list-style-type: none"><li>● <b>Professionalism - do not call Central Office Staff using a conference call or giving a coach, parent, or student the phone without informing us of the issue/concern. You must have a conversation with us first.</b></li></ul>
		<p><b>25. Reporting Scores for all sports teams (Google Document)</b></p> <ul style="list-style-type: none"><li>● <b>Fall 2018 Athletic Event Results</b> <a href="#">Fall 2018 Athletic Event Results</a></li><li>● <b>Sports reps need the information</b></li><li>● <b>Athletic directors must enter the scores each day</b></li></ul>
		<ul style="list-style-type: none"><li>● <b>JV scheduling meeting</b> is required for everyone regardless if you have JV or not. Deadlines needs to be upheld - regardless of changes at the beginning of the season. Concern with 1A/2A/3A not being able to have a schedule due to late cancellations.</li></ul>
		<ul style="list-style-type: none"><li>● <b>Full time AD positions</b> - will push for 12 months; 11 months; 10 months to see if it's approved; need you here in July; June is the month that PGCPs will push ADs don't work.</li></ul>
		<ul style="list-style-type: none"><li>● <b>Winter sport schedule</b> - need to be updated by October 23, 2018 - swimming is the only sport that is waived for this meeting. Sites for swim practice will be Allentown, PG Sportsplex and Fairland.</li><li>● <b>Tickets</b> - still need to complete online report. Tickets needs to be registered via Google documents</li></ul>
		<ul style="list-style-type: none"><li>● <b>Weekend emails</b> - emails need to be sent with regard to injuries and students going to hospital - phone calls; texts; email in that order!</li></ul>
		<ul style="list-style-type: none"><li>● <b>Professionalism</b> - not just about your school it's about the PGCPs school system first - e.g. conference calls; discussion needs to be addressed before</li></ul>

RE: FINDING 2019.01 ADMINISTRATION OF  
GATE RECEIPTS 2019.01 A  
(EXPLANATION)

p.103



Marie Little <marie.little@pgcps.org>

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**Fwd: Playoff Checks & payment for Section Final and Region Final**

5 messages

Torrie Lashley <torrie.lashley@pgcps.org>

Wed, Aug 29, 2018 at 10:49 AM

To: Torrie Walker <torrie.walker@pgcps.org>, Marie Little <marie.little@pgcps.org>, Alicia Robinson <Alicia.Robinson@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>

Good Morning,

According to this email below, this is the reason payment for the Regional basketball game vs. Friendly HS was issued to various workers.

Respectfully,

Ms. Torrie Lashley, CAA  
Health & Physical Education Instructor  
Athletic Director  
Fairmont Heights High  
301-925-1360 Ext. 82576  
<https://sites.google.com/pgcps.org/athletics/home>

----- Forwarded message -----

From: **Earl Hawkins** <ehawkins@pgcps.org>

Date: Tue, Feb 28, 2017 at 2:07 PM

Subject: Playoff Checks & payment for Section Final and Region Final

To: Adam Durham <adam.durham@pgcps.org>, Alva Amaker <alva.amaker@pgcps.org>, Ayana Ball <ayana.ball@pgcps.org>, Bailey Lawrence <blawrence@cmityacademy.org>, Brian Moore <brian.moore@pgcps.org>, Carlyle Rose <carlyle.rose@pgcps.org>, Christine Gilliard-Arthur <christine.gilliard@pgcps.org>, Demario Newman <demario.newman@pgcps.org>, Eric Knight <eric.knight@pgcps.org>, George McClure <george.mcclure@pgcps.org>, Irvin Hay <Irvin.Hay@pgcps.org>, Jason Gordon <Jason.Gordon@pgcps.org>, Jason Mattern <jason.mattern@pgcps.org>, Jeffrey Patnode <jeffrey.patnode@pgcps.org>, Jessica Brandt <jessica.brandt@pgcps.org>, Joanna Quirine <joanna.quirine@pgcps.org>, Joell Hicks-Presssey <jhicks@pgcps.org>, Julius Pinkney <julius.pinkney@pgcps.org>, Kevin Young <kevin.young@pgcps.org>, "L. Watson" <L.Watson@pgcps.org>, "linda.hensonhubb@pgcps.org" <linda.hensonhubb@pgcps.org>, Marcellus Clement <marcellus.clement@pgcps.org>, Michael Silverman <michael.silverman@pgcps.org>, Nigel Trim <Nigel.Trim@pgcps.org>, Shaunte Jones <sauntej@pgcps.org>, Shirley Diggs <shirley.diggs@pgcps.org>, Terri Dendy <terri.dendy@pgcps.org>, Tom Green <thomas.green@pgcps.org>, Torrence Oxendine <torrence.oxendine@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>, William Hartwell <william.hartwell@pgcps.org>

Good Afternoon:

**Checks from MPSSAA District 3**

All playoff checks will be ready for you tomorrow after 12:00 p.m.

**Payment for Section final and Region Championship**

You are to pay cash for the section final and the region championship games. Make sure all workers sign for the payment.

Officials, Police, and Workers

**Send the balance to MPSSAA in Baltimore, not to my office!**

--  
Earl Hawkins, Coordinating Supervisor  
Prince George's County Public Schools  
Office of Athletics  
4400 Shell Street  
Capitol Heights, MD 20743  
301-669-6050 Office  
301-669-6055 fax

Achiever, Includer, Restorative, Belief, Responsibility

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Alicia Robinson <Alicia.Robinson@pgcps.org>  
To: Earl Hawkins <ehawkins@pgcps.org>

Wed, Aug 29, 2018 at 2:18 PM

Cc: L Watson <l.watson@pgcps.org>, Torrie Walker <torrie.walker@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>, Marie Little <marie.little@pgcps.org>, Michele Winston <mwinston@pgcps.org>, Janice Walters-Semple <janic.walterssemple@pgcps.org>

Good Afternoon Mr. Hawkins:

I completed an audit of Fairmont Heights HS and conducted the exit conference this morning. One of the findings indicated that cash was used to pay game workers from a playoff basketball game. Mrs. Walker, Principal of FHHS, forwarded the above email where the AD's were given the following instructions for paying playoff game workers, "Payment for Section final and Region Championship. You are to pay cash for the section final and the region championship games. Make sure all workers sign for the payment." The school followed the instructions of the email and in doing so violated BOE policies and procedures.

Paying individuals for services rendered not only violates BOE policies and procedures but also the federal guidelines since this information is not indicated on the worker's yearly W-2 issued by PGCPS.

There are several documents that state not to pay game workers from cash received:

- 1. Athletic Handbook pg 61 Disbursements i. "Do not pay expenses with cash that has been collected; All monies received must be deposited in the school's bank account and all expenses must be paid with a school check."
- 2. MPSSAA Playoff Event Payroll Summary Form states in the 2nd sentence, "Local Education Agency procedures are to be followed for payment of all local staff hired as event workers."
- 3. MPSSAA District 3 Regional Financial Report also indicates on #10, "Don't pay anyone cash from gate."

We all need to be on the same page when we are instructing schools on how to pay game workers so that the school system is in compliance, not only with BOE policies and procedures, but also State and Federal laws.

It would be helpful if Athletics would send follow-up instructions to schools to clarify and correct this information.

We appreciate your feedback.

Thank you.

[Quoted text hidden]

--  
Alicia B. Robinson, CGAP, CICA, CRMA  
Internal Auditor II  
Internal Audit Department

Prince George's County Public Schools  
14201 School Lane  
Upper Marlboro, MD. 20772  
Phone: 301-780-6886  
Fax: 301-780-6893 (fax)  
Email: alicia.robinson@pgcps.org

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**1-866- 646- 2512 or**

**<https://pgcps.alertline.com/gcs/welcome>**

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Alicia Robinson <Alicia.Robinson@pgcps.org>

Thu, Aug 30, 2018 at 12:03 PM

To: Earl Hawkins <ehawkins@pgcps.org>

Cc: L Watson <l.watson@pgcps.org>, Torrie Walker <torrie.walker@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>, Marie Little <marie.little@pgcps.org>, Michele Winston <mwinston@pgcps.org>, Janice Walters-Semple <janic.walterssemple@pgcps.org>, Delfrieda Hudson <frieda.hudson@pgcps.org>

Good Morning Mr. Hawkins:

This is a follow up to our conversation yesterday, 8/29/18. It was acknowledged that since this was a playoff game that you instructed AD's to pay game workers from the cash received from the gate because you didn't want to commingle the funds with the "District 3" account. Also, you indicated that you were going to contact the State Department of Education to see if they would pay the workers.

I requested that once you contact the State to see if they would pay the workers, to let me know the outcome. If they decide not to pay the workers, then we will still have to resolve the issue of paying cash to playoff game workers. My suggestion was to speak with Delfrieda Hudson, Payroll Director and/or Michele Winston, Internal Audit Director, for additional input on how to pay the game workers correctly in order to be in compliance with BOE policies and procedures and, also State and Federal laws.

I appreciate your cooperation in trying to resolve this situation. Since the upcoming school year is beginning we don't want this to reoccur again during playoff season.

Please keep me informed on the progress with the State and/or any other suggestions to resolve this issue.

Thank you.

[Quoted text hidden]

p. 3 of 3

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**Earl Hawkins** <ehawkins@pgcps.org>

Thu, Aug 30, 2018 at 2:31 PM

To: Alicia Robinson <Alicia.Robinson@pgcps.org>

Cc: "L. Watson" <l.watson@pgcps.org>, Torrie Walker <torrie.walker@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>, Marie Little <marie.little@pgcps.org>, Michele Winston <mwinston@pgcps.org>, Janice Walters-Semple <janic.walterssemple@pgcps.org>, Delfrieda Hudson <frieda.hudson@pgcps.org>

Good Afternoon:

Got it! I will respond appropriately ASAP.

Thank You!

[Quoted text hidden]

---

**Torrie Lashley** <torrie.lashley@pgcps.org>

Fri, Jan 4, 2019 at 10:06 AM

To: Marie Little <marie.little@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>

Ms. Torrie Lashley, CAA  
Health & Physical Education Instructor  
Athletic Director  
Fairmont Heights High  
301-925-1360 Ext. 82576  
<https://sites.google.com/pgcps.org/athletics/home>

----- Forwarded message -----

From: **Torrie Lashley** <torrie.lashley@pgcps.org>

Date: Wed, Aug 29, 2018 at 10:49 AM

Subject: Fwd: Playoff Checks & payment for Section Final and Region Final

To: Torrie Walker <torrie.walker@pgcps.org>, Marie Little <marie.little@pgcps.org>, Alicia Robinson <Alicia.Robinson@pgcps.org>, Torrie Lashley <torrie.lashley@pgcps.org>

[Quoted text hidden]





## ***Fairmont Heights High School***

6501 Columbia Park Road ♦ Hyattsville, MD 20785 ♦ Phone: 301.925.1360 ♦ Fax: 301.925.1371

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**Torrie Walker, Principal**  
**Wesley Brown, Assistant Principal**  
**Erica McDade, Ed.S., Assistant Principal**  
**Diedra Smalls-Screws, Assistant Principal**  
**Michelle Campbell, Wing Coordinator**

**Date:** January 10, 2019

**To:** Wilma Marks, Supervisor-Operations and Procedures  
Esther Bush, Accounts Payable Manager

**From:** Torrie S. Walker, Principal *TSW*  
Marie E. Little, Accounting Secretary

**Re:** Fairmont Heights High Audit Finding 2019.01 C

**Cc:** Alvin Thornton, Ed.D. Board Chair  
Monica Goldson, Ed.D., Interim Chief Executive Officer  
Member, Board of Education  
Helen Coley, Ed.D., Chief, School Support and Leadership  
Christian Rhodes, Chief of Staff  
Carletta Marrow, Ed.D., Associate Superintendent of High Schools  
Michael Herbstman, Chief Financial Officer  
J. Michael Dougherty, Director, Financial Services  
Alicia Robinson, Internal Auditor II

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One of the findings of the financial audit for the period covering November 1, 2016 to June 30, 2018 noted that cash was paid for a regional basketball playoff game on March 3, 2018. The recommendation to finding 2019-01 C is that a list of employee and non-employee names be provided to your respective departments so that the appropriate tax reporting be done.

Attached please find a list of employee (payroll) and non-employee names (accounts payable) who were paid cash for a regional basketball game played March 3, 2018.



RE: FINDING 2019.01 C.



Marie Little <marie.little@pgcps.org>

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**FAIRMONT HEIGHTS HIGH AUDIT ACTION PAYROLL/ACCOUNTS PAYABLE**

3 messages

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**DoNotReply@pgcps.org** <DoNotReply@pgcps.org>  
To: Marie.Little@pgcps.org

Fri, Jan 11, 2019 at 3:15 PM

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**Scanned\_File\_15-13-03\_1-11-2019.pdf**  
125K

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**Marie Little** <marie.little@pgcps.org>  
To: Esther Bush <esther.bush@pgcps.org>, Wilma Marks <wilma.marks@pgcps.org>  
Cc: Torrie Walker <torrie.walker@pgcps.org>

Fri, Jan 11, 2019 at 3:22 PM

Good afternoon and Happy New Year,

Please see the attached email and please let me know if there are questions regarding its contents.

Thank you,

----- Forwarded message -----

From: <DoNotReply@pgcps.org>  
Date: Fri, Jan 11, 2019 at 3:15 PM  
Subject: FAIRMONT HEIGHTS HIGH AUDIT ACTION PAYROLL/ACCOUNTS PAYABLE  
To: <Marie.Little@pgcps.org>

--  
Marie E. Little  
Accounting Secretary  
Fairmont Heights High School  
301-925-1360  
301-925-1371 (f)

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**Scanned\_File\_15-13-03\_1-11-2019.pdf**  
125K

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**Esther Bush** <esther.bush@pgcps.org>  
To: Marie Little <marie.little@pgcps.org>, Torrie Walker <torrie.walker@pgcps.org>, Alicia Robinson <Alicia.Robinson@pgcps.org>  
Cc: Wilma Marks <wilma.marks@pgcps.org>, Michele Winston <mwinston@pgcps.org>, Estelle Ferguson <eferg@pgcps.org>, Michael Herbstman <michael.herbstman@pgcps.org>, James Dougherty <james.dougherty@pgcps.org>

Fri, Jan 11, 2019 at 3:54 PM

Hello Ms Little and Ms Walker:

I believe you were given incorrect information for payments to the non-employees.

PGCPS is only required to report on Misc Form 1099, payments totalling \$600 or greater, paid to the individual within the said calendar year. Assuming these non employees were 'contracted' for services by PGCPS.

I believe the information given about payments to employees is correct and yes, will be handled by the Payroll office.

Please let me know if this closes out the issue as it relates to cash payments to non-employee listed on your attachment. If for any reason you have documentation to support payment in excess of \$600.00 to any of the non-employees please submit same to the Accounts Payable department.

If you agree with the above correction, please correct your memo dated 01/10/19 and resubmit to CEO and the Board.

With thanks,

*Esther Bush*  
Accounts Payable Manager  
Prince George's County Public Schools  
Phone: 301-952-6171  
Fax: 301-952-6166

*Strategic ~ Positivity ~ Developer ~ Adaptability ~ Relator*

[Quoted text hidden]

RE: FINDING 2019.03<sup>C.</sup> MISMANAGEMENT OF DISBURSEMENTS

Prior to ordering goods or services, a School Funds Expenditure Form must be completed and signed by the Principal. Schools and their SAF cannot be held liable for financial obligations made by staff if the individual fails to complete this form. The employee can be held personally liable for the obligation if this procedure is not followed.

Prince George's County Public Schools  
SCHOOL FUNDS CHECK REQUEST/EXPENDITURE FORM

<b>School:</b>	FAIRMONT HEIGHTS HIGH
<b>Date of Request:</b>	
<b>Requestor (Name of Staff Member):</b>	
<b>Purpose of Expenditure:</b>	
<b>Total Estimated Cost:</b>	\$

(Office Use Only)	
<b>Funds Available:</b> <small>Bookkeeper must verify amount from current YTD Report for restricted and unrestricted balances.</small>	\$ <b>Bookkeeper Initials &amp; Date:</b>
<b>Active/Approved BOE Vendor Verified</b>	<b>Initials: Date:</b>
<b>Principal's Authorized &amp; Approval Signature:</b>	<b>Date:</b>

<b>Date of Purchase:</b>	
<b>Purchased From:</b>	
<b>Make Check Payable To:</b>	
<b>Check Amount:</b>	\$
<b>Principal's Authorized &amp; Approval Signature:</b>	<b>Date:</b>

(Office Use Only)	
<b>Check Number:</b>	
<b>Check Date:</b>	
<b>Check Amount:</b>	\$
<b>Account to be Charged:</b>	<b>Account Name: Account Number:</b>
<b>Additional Notes (if applicable):</b>	

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

# CASH RECEIPT VOUCHER

DOCUMENT NUMBER

C

(102920)

RECEIVED FROM: Farmington Heights High  
 RECORDED BY: MARIE LITTE  
 DATE: 10/1/18

ACCOUNTING USE ONLY

Vendor/Customer No.

Number of Lines

Line	Invoice Number	Oracle Account Number									Amount	Check No.	Payer	Description
		FUND (XXXX)	F/S (X)	FUNC (XXX)	PROG (XXXX)	PROJ (XXXX)	RFU (XXXX)	S/O (XXXX)	COST CTR. (XXXXX)	FY (XX)				
1A											1888.97	12433	PLAYS BSE	LAST MONTH BOOK MONTHLY STAFF
2B		0100	0	000	0299	0000	0000	4621	42151	19	2937.60	12418	"	ATLANTIC DEPT
3C		0200	0	210	5521	5584	0000	5129	01806	19	1466.90	12456	"	ADD TO SJR BUDGET SAVING
4D		0200	0	204	2079	5584	0000	5562	01806	19	1907.24	12441	"	ADD TO SJR BUDGET SAVING
5E														
6F														
7G														
8H														
9I														

TOTAL

8200.71



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
 www.pgcps.org

**Janina M. Tanger**

Treasury Analyst II

TREASURY OPERATIONS  
 14201 School Lane  
 Room 113  
 Upper Marlboro, MD 20772

Accounting Pink - To Originator

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

# CASH RECEIPT VOUCHER

DOCUMENT NUMBER

C

RECEIVED FROM: Fairmont Heights  
 RECORDED BY: MARIE LITTLE  
 DATE: 2/21/17

ACCOUNTING USE ONLY

Vendor/Customer No.

-01-  
 Number of Lines

J	Invoice Number	Oracle Account Number									Amount	Check No.	Payer	Description
		FUND (XXXX)	F/S (X)	FUNC (XXX)	PROG (XXXX)	PROJ (XXXX)	RFU (XXXX)	S/O (XXXX)	COST CTR. (XXXXX)	FY (XX)				
1A	N/A	0100	0	000	0299	0000	0000	4621	A-2151	17	3814.80	12515	PAGPSBOE	SJ17-18 Grants
2B														
3C														
4D														
5E														
6F														
7G														
8H														
9I														
10J														

TOTAL 3814.80

List each check on a separate line.

DISTRIBUTION: Original & Yellow Copy - To Accounting Pink - To Originator