

**Prince George's County Public Schools
Internal Audit Department
School/Office: Friendly HS**

Response Date April 30, 2019

	Findings	Recommendations	Concur Non-Conc ur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01 Mismanagement of Disbursements</u>	Principal and financial recordkeeping staff should continue to enforce the new controls in the expenditure pre-approval process. Receipts and invoices used to support the final check amount should always be included in the school's files. The principal and financial recordkeeping staff should continue to communicate regarding open invoices in order to make consistent prompt payments.	Concur	Principal and bookkeeper will reinforce controls with old and new staff members in Staff Meeting. Principal and bookkeeper will meet weekly discuss open invoices and ensure payments.	4/1/19	Implemented
2.	<u>2019.02 Mismanagement of Funds Received</u>	financial recordkeeping staff should ensure that all required items are included in the school's financial records, to include remittance information and deposit slips. Further, care should be taken to ensure that all MTF numbers are properly recorded in SFO. The principal should provide oversight to these processes. Journal entry transfer of \$310.72 should be made from the Class of 2018 account to the Track fundraising account to correct the error identified above.	Concur	Deposit slips will be reviewed by the Principal daily to ensure proper retention. Bookkeeper will transferred corrected amount to track from Class 2018 account in identified error. Principal will review all MTF recorded monthly during Monthly reconciliation to review for oversight.	4/1/19	Implemented
3.	<u>2019.03 Inappropriate</u>	Principal and financial recordkeeping staff should ensure that they are aware of the exact parameters for PSA transfers and should ensure	Concur	Principal and bookkeeper have reviewed proper procedures for PSA	4/1/19	Implemented

Principal Signature

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Date

4/30/19

	<u>Transfers of Funds</u>	that only appropriate transfers are made in the future. Further, a journal entry for \$250.00 should be made from PSA back to Administrative Allotment to be available for student use.		accounts. Transfer account will be made for correction.		
4.	<u>2019.04 Year-End Monetary Transmittal Form Procedures Not Followed</u>	Principal and/or the principal's designee, with the assistance of a list provided by the financial recordkeeping staff, should ensure that all envelopes are collected prior to the end of each school year. Staff should be held accountable for compliance.	Concur	Principal and the principal's designee have revised proper year end exiting plan for teachers and administration. Bookkeeper will provide MTF listing to ensure all envelopes are collected and accounted for.	4/1/19	Partially Implemented
5.	<u>2019.05 Mismanagement of Vending Operations</u>	financial recordkeeping staff should contact the SFO customer support to determine how to split MTFs into multiple accounts. future vending commission checks should be properly accounted for and attached to the MTF. Total of \$537.49 should be transferred from the student vending account to PSA, pending approval from the Principal. financial recordkeeping staff should contact the vendor and obtain a signed contract for the vending machine operations. The contract should stipulate the frequency and percentage of commissions. The contract should be renewed annually. Alternately, the principal should contact Purchasing and Supply Services to identify an alternate vendor.	Concur	Bookkeeper has learned how to record multiple accounts on a MTF form. Vending Commissions have been split correctly to ensure proper accounting. Transfer error of \$537.49 has been completed. Vending Contract has been signed. Vending Contract will be updated yearly to reflect current school year.	4/1/19	Implemented
6.	<u>2019.06 Club Budgets Not Developed</u>	Principal and financial recordkeeping staff should familiarize themselves with the requirements for club budgeting, and should establish a process to ensure compliance.	Concur	Principal and bookkeeper has established a plan to execute class and activity budgets yearly. Faculty will complete budgeting form created by the bookkeeper prior to the club/class 1st meeting of the Year.	4/1/19	Partially Implemented
7.	<u>2019.07 Fundraiser</u>	Principal and financial recordkeeping staff should continue to enforce established controls to ensure that fundraising forms are completed. An annual fundraising summary should be created	Concur	Fundraiser procedures have been established and reinforced to all staff members. Fundraising calendar has been created by BookKeeper.	4/1/19	Implemented

Principal Signature

R. Rye-Brown

Date

4/29/19

	Forms _____ Not Completed	using the Completion Reports at the end of the 2018-2019 school year.	Concuk	Fundraiser completion form will be included in year end reports.	4/1/19	Implemented
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Principal Signature  Stephanie Brown

Date 4/29/19