

Prince George's County Public Schools
Internal Audit Department
School/Office: H. Winship Wheatley Early Childhood Center

Response Date _____

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1. <u>2019.01</u> <u>Delinquent</u> <u>Deposits</u>	Principal and financial recordkeeping staff should collaborate to ensure that all funds collected are deposited timely. Further, the monthly financial reporting process should include periodic reviews of the safe and financial statements to ensure all transactions have been properly executed and recorded.	Concur	H. Winship Wheatley currently has been without recordkeeping staff since the beginning of September 2018. A request for support by Katrina Green has been requested. Upon hiring a new Secretary II, we will adhere to the recommendation provided with fidelity.	October 13, 2018	Partially Implemented
2. <u>2019.02</u> <u>Administration of</u> <u>Checks</u>	Principal and financial record keeping staff should immediately contact Treasury Operations to add the Special Education Coordinator as a signer on the checking account. In addition, continued diligence should be exercised regarding retention of cancelled check images.	Concur	Principal will adhere to recommendation provided.	October 13, 2018	Partially Implemented
3. <u>2019.03</u> <u>Inappropriate</u> <u>Transfers of</u> <u>Funds</u>	current financial recordkeeping staff should transfer \$376.98 from PSA back to the PY Carryover account to correct the inappropriate transfers made during the audit period. Principal and current financial recordkeeping staff should provide a request to Accounting and Financial Reporting for transfer of all school-wide funds incorrectly posted to restricted accounts to corresponding unrestricted accounts, so that those funds are made available to the	Concur	Assistance will be requested from Katrina Green to fulfill outlined recommendation. Principal will adhere to recommendation provided.	October 13, 2018	Partially Implemented

Principal Signature _____

Date 10/13/18

		entire student body. Further, the current financial recordkeeping staff should ensure that all future expenditures for school-wide purposes are made out of unrestricted accounts. transfer is necessary for the unauthorized PY Carryover transfers since all funds have been used to purchase items for school-wide use.					
4.	<u>2019.04 Year-End Monetary Transmittal Form Procedures Not Followed</u>	Principal should ensure that her end of year MTF envelope is properly maintained with the remainder of the envelopes so that it is available for subsequent review.	Partially Concur	Principal will adhere to recommendation provided with fidelity.	October 13, 2018	Implemented	
5.	<u>2019.05 Fundraiser Forms Not Completed</u>	Principal and financial recordkeeping staff should develop specific procedures for fundraising sponsors for fundraiser administration. The financial recordkeeping staff should manage the process by distributing and ensuring completion of the required forms.	Concur	Principal and recordkeeping staff will adhere to recommendation provided with fidelity.	October 13, 2018	Partially Implemented	
6.	<u>2019.06 Inaccurately Completed School Funds Expenditure Forms</u>	Principal recordkeeping staff should begin to provide a full accounting of funds available prior to submitting SFEFs to the principal for pre-approval.	Concur	Principal and recordkeeping staff will adhere to recommendation provided with fidelity.	October 13, 2018	Partially Implemented	

Principal Signature _____

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