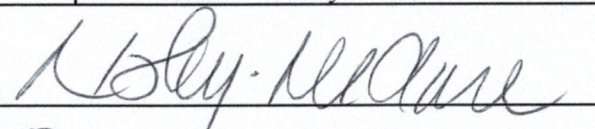


Prince George's County Public Schools
Internal Audit Department
School/Office: High Point HS

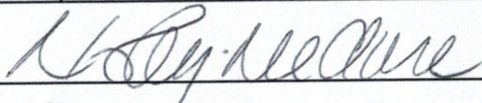
Response Date _____

	Findings	Recommendations	Concur Non-Concur or Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01:</u> <u>Mismanagement</u> <u>of Disbursements</u>	<p>staff members should be reminded that, all expenditures require approval of the principal prior to obligating the school. Specific procedures regarding pre-approval for spending and approval of disbursements should be documented and shared with staff. The principal and staff must be held accountable for adhering to the requirements for processing disbursements.</p> <p>principal should ensure that, the current recordkeeping staff is added to the signature card as soon as possible. The principal should include confirmation of this update with the management action plan.</p> <p>principal must implement internal controls to ensure proper administration of voided checks. All voided checks should be substantiated by completed SFEFs or Voided Check Proof Sheet which must be approved by the principal. Financial recordkeeping staff should be held accountable for being knowledgeable of the APM and BOE policies and procedures relative to student activity funds. Financial</p>	<p>A. Concur</p> <p>B. Concur</p> <p>C. Concur</p>	<p>A. The Bookkeeper/Admin will remind/reiterate the importance of the pre-approval process. -Email sent 3/8/18 -Faculty Meeting - Inservice Week</p> <p>B. Signature card updated.</p> <p>C. Bookkeeper will reduce interruptions to ensure less errors. Will also ensure proof sheets are signed by the principal for voided checks.</p>	<p>Jan-18</p> <p>2/15/18</p> <p>Jan-18</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>

Principal Signature 

Date 8-24-18

		recordkeeping staff should also be held accountable for taking time and care to reduce the instances of voided checks.				
2.	<u>2019.02: Mismanagement of Funds Received</u>	<p>ff members must be reminded about their obligation to remit all funds collected to the financial office daily to facilitate timely deposits as required. In the absence of the recordkeeping staff, the principal should access the drop safe contents and ensure that, any funds left in the safe are deposited timely.</p> <p>recordkeeping staff should review the financial information entered for accuracy before the transactions are posted in the financial system (SFO). The principal should ensure financial reports are carefully reviewed for accuracy.</p>	<p>A. Concur</p> <p>B. Concur</p>	<p>A. The Bookkeeper will remind/reiterate the importance of putting deposits in the drop safe. Also, will document when deposits cannot be deposited the same day. Email sent 3/8/18.</p> <p>B. The new bookkeeper is attending as many trainings as possible to attain a clear understanding of PGCPs protocols and procedures.</p>	<p>Jan-18</p> <p>Jan-18</p>	<p>Implemented</p> <p>Implemented</p>
3.	<u>2019.03: Senior Class Budgeting</u>	Principal should document procedures for class sponsors to follow and ensure that the annual budgets are submitted as required. The budgeting process should include increased communication between the sponsors, recordkeeping staff and principal so that club and class activities can be effectively planned and executed. The plan must be submitted to Accounting and Financial Reporting Office by mid-July. The Accounting and Financial Reporting Office should hold the principal accountable for compliance.	Concur	Senior Class Budget was due during a time of transition. The previous Bookkeeper retired and the acting bookkeeper was not aware of the submission. New bookkeeper will follow budget submission procedures in the future.	Jul-18	Implemented
4.	<u>2019.04: Non-Compliance with Administrative Procedure 3542.44</u>	School must discontinue the sale of food with minimal nutritional value from vending machines between the hours of 12.01 A.M. and the end of the last lunch period. Specifically, the principal must contact the vending contractor and request that proper equipment be installed to ensure that the machines are turned off between the hours of 12.01 A.M. and the end of the last lunch period. Alternatively, the principal should contact Purchasing and Supply Services to	Concur	Principal and bookkeeper are working together with the vendor to switch out old non-compliant vending machines with new vending machines with timers.	Jul-18	Partially Implemented

Principal Signature 

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		identify an alternate vendor if the current vendor is unable to comply by the opening of school.				
5.	<u>2019.05:</u> <u>Inadequate</u> <u>Financial</u> <u>Reporting</u>	Principal must ensure that, the Unpaid Bills Worksheet calculation is used in the determination of the school's solvency as required by the APM. Financial recordkeeping staff should review the APM for instructions to prepare this report and request further training from Accounting and Financial Reporting staff if necessary. The recordkeeping staff should ensure that, transactions are recorded only to related accounts. Writing checks to be posted to allotment accounts should be discontinued. Expenditures should be posted to relevant accounts and subsequent journal entry transfers made for the amount of respective expenditures.	Concur	The previous Bookkeeper retired and the acting bookkeeper was not aware of every aspect in completing the monthly financial reports. The new bookkeeper has completed SFO training and will follow all financial reporting procedures in the future.	Feb-18	Implemented
6.	<u>2019.06: End of</u> <u>Year Monetary</u> <u>Transmittal</u> <u>Forms Envelope</u> <u>Submission</u> <u>Procedures Not</u> <u>Followed</u>	Principal must establish and implement policies and procedures to ensure adherence to the requirements for MTF submission as outlined in the APM. Staff should be held accountable of compliance.	Concur	Bookkeeper will remind staff of MTF end of year submission procedures in the beginning of the school. Email sent 3/8/18 and to be sent in September. Admin-Designee meets with each receiptee and the end of the year to ensure compliance.	Jun-18	Implemented

Principal Signature *Nancy McClure*

Date 8-24-18