

Prince George's County Public Schools
Internal Audit Department
School/Office: John Bayne ES

Response Date: July 1, 2019

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1. <u>2019.01:</u> <u>Mismanagement</u> <u>of Disbursements</u>	The principal and recordkeeping staff should improve current controls, including staff training, to ensure written pre-approval precedes purchases. The principal must hold staff responsible for adhering to Board policies and procedures, and discipline repeat offenders. The recordkeeping staff must ensure the expenditure form is completed before presenting the form to the principal for approval. The recordkeeping staff must include the exact amount of funds available on the expenditure form.	Concur	The Bookkeeper will conduct staff training in both August and January of each school year to review the purchasing process. The information shared will be included in the staff handbook to ensure staff have access to the procedure throughout the year. The Principal will only approve purchases of staff members that have followed the approved process. Staff members who fail to follow the appropriate process will not receive reimbursement of expenses. The Bookkeeper will indicate the exact amount of funds available on the expenditure form and ensure the form is completed before presenting it to the Principal for approval.	July 1, 2019	Partially Implemented

Principal Signature Euca K Bennett

Date July 1, 2019

2.	2019.02: <u>Delinquent Deposits</u>	The principal and recordkeeping staff must ensure that funds totaling \$250.00 and above are not held in the school safe overnight and funds below \$250.00 are not held for more than 2 days.	Concur	The principal and bookkeeper will ensure that funds totaling \$250.00 and above are deposited the same business day and funds below \$250.00 are deposited within 48 hours of receipt.	July 1, 2019	Implemented
3.	2019.03: <u>Administration of Voided Checks</u>	The recordkeeping staff must be reminded of the importance of administering checks as required by the APM. All voids should be retained and handled as stated above.	Concur	When voiding a check the bookkeeper will write the word "VOID" across the face of the check then cut off and destroy the signature portion of the check. Once the check is voided in the computer, a void proofer sheet will be completed and approved by the principal, noting the check was voided.	July 1, 2019	Implemented

Principal Signature Erica K. Bennett

Date July 1, 2019