

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


Response Date: 2-7-2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<u>2019.01: Mismanagement of Funds Received</u>	<p>The following recommendations are made for improving controls over management of receipts:</p> <p>A. The recordkeeping staff and store staff should review the APM to become familiar with the school store inventory requirements. The principal and recordkeeping staff should establish internal controls to ensure that periodic inventory is performed of school store items to prevent fraud waste and abuse of proceeds.</p> <p>B. The principal and recordkeeping staff must hold class sponsors and class officers accountable for completing the senior class budget workbook. The principal should review and approve the senior class budget workbook and the recordkeeping staff must include the budget in the end of year report.</p>	Concur	<p>Recordkeeping staff will conduct inventory checks in order to ensure there is no fraud or abuse in regards to school store.</p> <p>Provided training to senior class sponsor and ensured that we would have in place an approved senior class budget.</p>	2-7-2019	Implemented
2.	<u>2019.02: Mismanagement of Disbursements</u>	<p>A. The principal and recordkeeping staff should ensure that SFEFs are completed and approved prior to purchases.</p> <p>B. The principal must hold the recordkeeping staff accountable for ensuring that core textbook fees are remitted to the Board on a quarterly basis as required by the APM.</p>	Concur	Textbook fees will be remitted to the Board on a quarterly basis.	2-7-2019	Implemented

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3.	<u>2019.03: Fundraiser Forms</u>	The fundraising sponsors must complete the Fundraiser Completion Report at the end of each fundraiser. Sponsors should be held accountable for non-compliance. Also, at the end of the school year, the recordkeeping staff should generate a SFO report of all fundraising activities for the principal or designee to compete the annual report of all fundraising activities for that school year. An adequate filing system must be implemented to facilitate the retrieval of those forms and reports upon request of public or Internal Audit.	Concur	Recordkeeping staff will ensure that fundraising completion forms are completed and accessible for all fundraisers.	2-7-2019	Implemented
4.	<u>2019.04: Year-end Monetary Transmittal Form Envelopes</u>	The designated administrator must be held accountable for ensuring ALL year-end MTF envelopes are collected from staff. The staff must be held accountable for returning MTF remittance copies in a signed and sealed envelope to the designated administrator. MTF envelopes must be secured in an area that is not accessible to the bookkeeper.	Concur	Administrator will be held accountable for ensuring all year-end MTS envelopes are collected from staff and retained in signed and sealed envelopes.	2-7-2019	Implemented
5.	<u>2019.05: Stale Dated Checks</u>	The bookkeeper should familiarize himself with the APM requirements regarding lost, stolen and uncashed checks. In addition, the recordkeeping staff should ensure all stale checks are cleared and reissued or written-off according to BOE policy.	Concur	All stale checks are cleared and will be reissued. Parents will be sent a letter and new checks will be given directly to parents to pick up.	2-7-2019	Implemented

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