

**Prince George's County Public Schools
Internal Audit Department
School/Office: Oxon Hill ES**

Response Date: January 9, 2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01: Mismanagement of Funds Received</u>	Staff must be held accountable for remitting funds collected on a daily basis to reduce tardiness of deposits. The principal and recordkeeping staff must ensure that funds totaling \$250.00 and above are not maintained in the school safe and funds under \$250.00 are not held for more than 2 days. The MTF log should be revised to include a column listing the dollar amount recorded on the MTF.		<ul style="list-style-type: none"> • MTF Log has been revised. • Staff has been re-in-serviced on the Importance of submitting funds daily to the main office by a certain time of the day. • Bank Runs are made daily when funds are collected. 	Sept 2018 Sept/Oct/Dec 2018 October 2018	Implemented
2.	<u>2019.02: Administration of Voided Checks</u>	The recordkeeping staff must be reminded of the importance of administering checks as required by the APM. Also, the recordkeeping staff should properly remove and destroy the signature lines from all voided checks and ensure that check numbers are appropriately accounted for. The principal must periodically review financial records to ensure compliance.		<ul style="list-style-type: none"> • New secretary will receive one on one training with Katrina Green regarding this. • All signature lines on voided checks will be cut out and accounted for. • Principal will attend training with new secretary. 	January 2019 Sept 2018 January 7, 2019	Implemented
3.	<u>2019.03: Financial Reporting</u>	The recordkeeping staff must make transfers in accordance with procedures in the APM. The principal should ensure compliance with the requirement approve journal entry transfers.		<ul style="list-style-type: none"> • Principal will attend training with Katrina Green to understand this process. 	January 7, 2019	Implemented

Principal Signature Wanda William

Date January 7, 2019

4.	<u>2019.04 Principal Sponsored Activity (PSA) Fund Account Deficit</u>	The principal should continue to work towards the elimination of this deficit. This can be accomplished by continuing to cease spending from this account and transferring of authorized vending and fundraising proceeds until the deficit is fully resolved.		<ul style="list-style-type: none"> Principal has transferred fundraising into the account. No more spending taking place in the PSA account to incur more deficit. 	January 7, 2019 January 7, 2019	Implemented
5.	<u>2019.05 Voided Checks Not Properly Mutilated</u>	The principal should establish procedures to ensure that there is proper administration of checks. Voided checks should be properly mutilated and retained on file.		<ul style="list-style-type: none"> A binder for voided checks with the signature line destroyed has been established. 	January 7, 2019	Implemented
6.	<u>2019.06 Year-End Monetary Transmittal Form Envelope Submission</u>	Staff must be reminded of their responsibility for MTF envelope submission. Staff members must be held accountable for including all MTFs in their MTF envelopes as part of the year-end check out process. The principal should require a copy of the Receiptee History report to be provided to the administrator for collecting MTF envelopes at year-end. The principal or designee should ensure that all end of year MTF envelopes are collected, sealed and retained in a secure place that is not accessible to the recordkeeping staff, until reviewed by Internal Audit.		<ul style="list-style-type: none"> MTF proper procedures has been reviewed with all staff members during the staff meeting. Principal has designated (CSEP Coordinator to collect MTF's at the end of the year. Each staff member will be given the number corresponding the MTF that they are responsible for. 	Sept/Oct/Dec 2018 October 2018	Implemented
7.	<u>2019.07 Fundraiser Forms Not Completed</u>	The principal or designee must be reminded of the requirement to complete the Fundraiser Completion Forms at the end of each fundraiser. Also, at the end of the school year, the principal or designee should complete a report that summarizes the year's fundraising activities.		<ul style="list-style-type: none"> Fundraiser Completion forms has been completed for 2018-2019 school year. New secretary will complete a report summarizing fundraising activities at the end of the school year. 	January 9, 2019 June 2019	Partially Implemented

Principal Signature Wanda Gillian

Date January 7, 2019