

DR 4/9/19

**Prince George's County Public Schools
 Internal Audit Department Action Plan
School/Office: Rockledge ES**

PBC

Response Date 4/8/19

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01 Delinquent Deposits</u>	The current Principal and current financial recordkeeping staff should immediately familiarize themselves with specific requirements for deposits in the APM. Subsequently, the current financial recordkeeping staff should incorporate more frequent deposits into their schedule. The Principal should provide support by relieving financial recordkeeping staff from front office coverage to making prompt bank deposits. The Principal should also provide oversight to ensure that bank deposits are being made promptly.	Concur	Deposits will be deposited the day it is received, or within 24 hrs of receipt.	3/8/19	Implemented
2.	<u>2019.02 Invalid Check Signatures</u>	The current Principal and current financial recordkeeping staff should ensure that two signatures are included on every check and that individuals do not sign their own reimbursement checks. The current Principal should conduct reviews of check images on bank statements to ensure full compliance.	Concur	Two signatures will be on every check	3/8/19	Implemented
3.	<u>2019.03 Lack of Pre-Approval for Disbursements</u>	The current Principal and current financial recordkeeping staff should continue to institute controls over the pre-approval process. Staff should not make purchases until after written pre-approval from the Principal.	Concur	All disbursements will be pre-approved prior to purchases made	3/8/19	Implemented

Principal Signature *[Signature]*

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4.	<u>2018.04 Sales Tax Not Properly Accounted For</u>	The current financial recordkeeping staff should immediately familiarize themselves with the specific requirements for sales tax collection the APM. Subsequently, sales tax should be accounted for properly for re-sale of non-fundraising items so that Treasury Operations can remit funds to the State of Maryland. The financial recordkeeping staff should make transfers in the amounts of \$81.78 and \$38.94 respectively from the Agenda Books and Recorders accounts to the 460.00 Sales Tax account.	Concur	All non-fundraising items will charged sales tax for re-sale of items purchased.	3/8/19	Implemented
5.	<u>2019.05 Fundraiser Forms Not Completed</u>	The current Principal and current financial recordkeeping staff should immediately familiarize themselves with the requirements for fundraiser forms in the APM. Subsequently, Completion Reports should be completed and maintained for all fundraisers. The Completion Reports should be used by the current Principal to compile a fundraising summary at the end of each school year.	Concur	Forms for fundraisers will be completed in its entirety.	3/8/19	Implemented

Principal Signature 
 Date 4/8/19