

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

Response Date September 20, 2018

	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<b><u>2019.01</u></b> <b><u>Mismanagement</u></b> <b><u>of Disbursements</u></b>	Principal and financial record keeping staff should develop and document procedures to ensure disbursements are properly approved, managed and paid timely. There should be corresponding staff training on the required procedures. The principal should provide close oversight of the process during the upcoming school year. The financial recordkeeping staff should contact the bank to have cancelled check images included with the monthly bank statements. Cancelled check images should be separately maintained by the school as required. The principal should request assistance from PGCPs Treasury Operations if necessary.	Concur	Principal will advise staff of procedures during pre-service week to submit requests to bookkeeper to determine availability of funds and budget code to support effort; bookkeeper submit to principal for approval; principal will approve and re-submit to bookkeeper to inform teachers to proceed with activity. Bookkeeper and principal will have monthly meetings to review finances and reconcile bank statements.	7/2/2018	Implemented
2.	<b><u>2019.02</u></b> <b><u>Mismanagement</u></b> <b><u>of the Principal</u></b> <b><u>Sponsored</u></b> <b><u>Activities</u></b> <b><u>Account</u></b>	Principal and financial recordkeeping staff should immediately familiarize themselves with the specific restrictions for PSA and ensure that transfers and expenditures related to staff activities are properly handled in the future. When needed, assistance should be sought through the Accounting and Financial Reporting Office.	Concur	Principal and Bookkeeper will meet monthly to review expenditures and reconcile financial statements	7/2/2018	Implemented

Principal Signature \_\_\_\_\_



Date \_\_\_\_\_

9/20/18

3.	<b><u>2019.03</u></b> <b><u>Mismanagement</u></b> <b><u>of Funds</u></b> <b><u>Received</u></b>	ncipal and financial recordkeeping staff should develop and document procedures to ensure MTFs are properly completed, and funds are deposited timely. There should be corresponding staff training on the collection procedures. The principal should provide close oversight of the process during the upcoming school year	Concur	Staff will be informed of process and bookkeeper will develop send quarterly reminders to staff members of MTFs outstanding to date for end of year submission	7/2/2018	Implemented
4.	<b><u>2019.04</u></b> <b><u>Inappropriate</u></b> <b><u>Transfers of</u></b> <b><u>Funds</u></b>	ncipal and financial recordkeeping staff should actively monitor the Field Trip account to ensure solvency. Staff training should be conducted to establish effective field trip planning practices to ensure trips are appropriately funded. The principal and financial recordkeeping should also familiarize themselves with the specific requirements in the APM regarding transfers and ensure that all transfers are in compliance.	Concur	Field trip procedures will be reviewed with staff during pre-service week; Staff member will submit forms to bookkeeper to determine funds available and budget code; principal will approve trip should funds be available	7/2/2018	Implemented
5.	<b><u>2018.05 Year-End</u></b> <b><u>Monetary</u></b> <b><u>Transmittal</u></b> <b><u>Forms</u></b> <b><u>Submission</u></b> <b><u>Procedures Not</u></b> <b><u>Followed</u></b>	ncipal and financial recordkeeping staff should familiarize themselves with the specific procedures for end-of-year MTF collection. Also, internal controls regarding year-end MTF envelopes submission must be established and documented to ensure the MTF envelopes submission process is effective.	Concur	MTF Process reviewed with staff during pre-service week; reminders given upon submission of money for deposit	7/2/2018	Implemented
6.	<b><u>2019.06</u></b> <b><u>Fundraiser</u></b> <b><u>Forms Not</u></b> <b><u>Completed</u></b>	ncipal and financial recordkeeping staff should develop and document specific procedures for staff members that are organizing and completing fundraiser forms. Fundraiser Request and Authorization Forms should be completed and approved for all non-school-wide fundraisers and Completion Reports should be completed for all fundraisers. The financial recordkeeping staff should manage the process by distributing and maintaining the forms and the principal should enforce controls by holding staff members accountable. The principal	Concur	Assistant Principal will complete fundraiser forms prior to launching a campaign and upon completion. Annual fundraiser report will be developed to advise parents and PTA of money received and expenditures post campaign	7/2/2018	Implemented

Principal Signature  \_\_\_\_\_

Date 9/20/18 \_\_\_\_\_

		should also compile an annual fundraising summary or delegate the responsibility for compiling annual reports for fundraising activities held by the school.				
7.	<b><u>2019.07 Voided Checks Not Properly Administered</u></b>	Principal and financial recordkeeping staff should familiarize themselves with the procedures for voiding checks as outlined in the APM and demonstrate compliance by approving and recording voided checks consistently.	Concur	Bookkeeper and Principal will review returned check policy	7/2/2018	Implemented
8.	<b><u>2019.08 Bank Reconciliations Not Completed or Approved Timely</u></b>	Principal should ensure that the financial recordkeeping staff is designated time to administer SAF. Further, the principal should develop a specific monthly process to ensure that bank reconciliations are completed and that she reviews them timely.	Concur	Bookkeeper will receive time monthly to reconcile bank statements and meet with principal for review and signature before taking to report to Sasscer	7/2/2018	Implemented
9.	<b><u>2019.09 Insolvency Report Not Properly Completed</u></b>	Principal and financial recordkeeping staff should familiarize themselves with the specific requirements for monthly reporting as outlined in the APM. They should collaboratively review open invoices during the monthly financial reporting process to ensure the Unpaid Bills Spreadsheet is completed properly and that it is incorporated into the Insolvency Report's calculation.	Concur	Bookkeeper will receive time monthly to reconcile bank statements and meet with principal for review and signature before taking to report to Sasscer	7/2/2018	Implemented
10.	<b><u>2019.10 Insecure Location for Funds Awaiting Deposit</u></b>	Financial recordkeeping staff and principal should immediately obtain a drop-safe. The principal and one member of the financial recordkeeping staff should have access. A log should be developed to maintain a record of the date, time, remitting staff member, and amount of funds dropped into the safe.	Concur	Seeking a drop safe option for staff members to deposit funds	10/1/2018	not Implemented
11.	<b><u>2019.11 Management Oversight</u></b>	Principal should carefully review the policies and procedures as defined in the APM and develop internal controls to ensure compliance. The Principal should be consistently involved in the daily operations as it relates to the administration of the school's resources.		Bookkeeper and principal will meet monthly review policies	7/2/2018	Implemented

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9/20/18

		Improvement of the internal control environment should be emphasized by focusing on these five basic principles:				
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Date 9/20/18 \_\_\_\_\_