


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

Response Date: February 8, 2019

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
<p>1. <u>2019.01 Improper Use of Restricted Funds</u></p>	<p>The principal and recordkeeping staff must ensure that restricted funds are only used for the intended purpose. A check in the amount of \$15,269.00 (Credit recovery account balance as of 6/30/2018) should immediately be remitted to the BOE for past due credit recovery expenses. Also, the principal must adhere to the policy regarding restricted funds and discontinue the collection of funds from students for events that are paid with funds from the SBB.</p> <p>Treasury Operations should consider instituting electronic transfer of funds from schools collecting funds for Credit Recovery.</p>	<p>Partially Concur</p>	<p>A check in the amount of \$15,269.00 was remitted to the BOE in Nov. 2018 for all Credit Recovery accounts.</p> <p>The Principal will cut a check at the end of every Credit Recovery session(s) to the BOE for processing.</p> <p>The Principal did not collect funds from students and use it to fund events that are paid for by the SBB.</p> <p>The Principal will not use SBB funds (discretionary) to fund Credit Recovery salaries for teachers.</p>	<p>11-8-18</p> <p>1-31-19</p> <p>No evidence</p> <p>Spring budget season</p>	<p>Implemented</p> <p>Implemented</p> <p>N/A</p> <p>Not implemented</p>
<p>2. <u>2019.02 Mismanagement of Funds Received</u></p>	<p>The following is recommended for the principal and recordkeeping staff to properly manage funds received:</p> <ul style="list-style-type: none"> Staff must be held accountable for remitting funds collected on a daily basis to reduce the 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. 	<p>Concur</p>	<p>Recordkeeping staff will assign an MTF prior to money being deposited into the safe, and all money will be submitted with a signed MTF form to ensure timely processing of funds.</p>	<p>1-16-19</p>	<p>Implemented</p>

Principal Signature 

Date 2-8-19

		<ul style="list-style-type: none"> The principal and recordkeeping staff should provide training to staff members to ensure that all funds collected are accurately completed and remitted as stated on the top of the form. A column must be added to the MTF log for inclusion of the dollar amounts of the MTFs. 	Concur	<p>The Bookkeeper will train all staff to include seasonal coaches; ensuring all are knowledgeable of the funds collected procedures and timely submission of funds and MTFs. Evidence will be as follows: agenda, Protocol Sheet and staff sign in sheet.</p> <p>Column was added to the MTF Log for inclusion of dollar amounts of the MTFs.</p>	<p>1-12-19</p> <p>10-12-18</p>	<p>Implemented</p> <p>Implemented</p>
3.	<p><u>2019.03</u> <u>Mismanagement</u> <u>of Disbursement</u></p>	<p>The principal and recordkeeping staff must perform the following to improve the administration of disbursements:</p> <ul style="list-style-type: none"> The principal and record keeping staff should improve current controls, to include staff training, and a requirement that ensures written pre-approval precedes purchases. The principal must hold staff responsible for adhering to Board policies and procedures, and establish accountability measures for repeat offenders. The recordkeeping staff and the principal should review the open invoice folder regularly and be cognizant of the due dates of open invoices to avoid late fees or charges. The principal must monitor the management of disbursements to ensure the process is operating as states in the APM. 	Concur	<p>The principal and recordkeeping staff will train and require all sponsors to provide a quote and or pricing/cost of expenditures for approval prior to purchases. Upon approval, the sponsor can then make a purchase. The recordkeeping staff will ensure that all receipts provided are dated after the approval date or payment and/or reimbursement will be denied.</p> <p>Principal will hold staff accountable for failure to follow established protocol(s).</p> <p>The Principal and the Book Keeper will meet weekly, every Friday at 1:15 pm, to review the open invoice folder and ensure that the APM is being followed.</p>	<p>1/9/19</p> <p>1/9/19</p> <p>1/9/19</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>
4.	<p><u>2019.04 Out of</u> <u>Season</u> <u>Cheerleading</u> <u>Program</u></p>	<p>The principal and athletic director should be mindful of the sports season and abide by the guidelines for sporting activities during the off-season as outlined in the MPSAA handbook. Athletic coaches should be held accountable for compliance.</p>	Concur	<p>The Principal and the Athletic Director will not allow sports to operate during the off-season. Remind coaches of Sports Season as stated in the MPSSAA Handbook.</p>	<p>September 2018</p> <p>Reminder</p>	<p>Implemented</p>


Principal Signature



Date

2-8-19

					May/June 2019	Not implemented
5.	<p><u>2019.05</u> <u>Administration of Vending Machines</u></p>	<p>The principal must establish procedures to ensure that current vendor contracts are established, adhered to, and maintained on file in compliance with BOE policies and procedures. The principal should obtain a current contract with the vendor or contact Purchasing and Supply Services to identify an alternative vendor.</p> <p>The principal must ensure the discontinuance of the sale of food of minimal nutritional value from vending machines between the hours of 12.01 A.M. and the end of the last lunch period. The principal must contact the vending contractor and request that proper equipment is installed to ensure that the machines are inoperable between the hours of 12.01 A.M. and the end of the last lunch period. This requirement should also be included in the contract agreement.</p>	<p>Concur</p> <p>Concur</p> <p>Concur</p>	<p>Establish a timeline with the vendor to review and renew the annual contract. Principal will provide a copy of the contract to Purchasing and Supply Services Dept. upon signing.</p> <p>The vendor will be contacted and asked to provide equipment/timer to ensure no access at times designated.</p> <p>Meeting will be scheduled to change the terms of the contract to include the use of equipment/timer.</p>	<p>2/1/19</p> <p>1/24/19</p> <p>2/1/19</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>
6.	<p><u>2019.06 End of Year Monetary Transmittal Forms Procedures Not Followed</u></p>	<p>The principal should discuss the MTF submission process with staff members during staff meetings or workshops. Board policies and procedures pertaining to end of year MTF envelope submission should also be enforced by holding responsible school staff accountable.</p>	<p>Concur</p>	<p>Will reiterate during staff meetings held the 2nd Tuesday of each month. Procedures will be placed in the weekly staff communication. End of year close-out meeting to discuss MTF process and provide deadline for submission to the staff. Process will be reviewed annually.</p>	<p>Beginning Feb. 2019 – June 2019</p>	<p>Not implemented</p>

Principal Signature 

Date 2-8-19