

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

Response Date: December 13, 2018

| | Findings | Recommendations | Concur Non-Co ncur Partially Concur | Action Plan | Corrective Action Date | Status Implemented Partially Implemented Not Implemented |
|----|---|---|--|--|-----------------------------------|---|
| 1. | <u>2019.01 Mismanagement of Funds Received</u> | principal and recordkeeping staff should re-train school staff on how to properly complete and adequately support MTFs submitted to the bookkeeper. The recordkeeping staff should closely review MTF packages to ensure accuracy and completeness prior to acceptance and approval. School staff should be held accountable for compliance. recordkeeping staff must refer to the APM to ensure she is in compliance with SAF policies and procedures. | Concur | Staff Meeting held to retrain staff on proper completion of MTFs | 9/28/18 | Implemented |
| 2. | <u>2019.02: Mismanagement of Disbursements</u> | recordkeeping staff should ensure detailed receipts and invoices are used as supporting documentation. This evidence should be required and maintained on file as support for expenditures. The recordkeeping staff should read the APM to familiarize herself with requirements for appropriate supporting documentation. principal and recordkeeping staff must read the APM to obtain a clear understanding of the accurate completion of the "funds available" section of the SFEPs and all SAF documents. | Concur | Staff Meeting held to review expectations <u>Unive Park Staff Meeting Agenda September 28, 2018</u> | 9/28/18 | Implemented |

Principal Signature Toi Davis *Toi Davis* 12/19/18

Date _____ completed 12/13/18 ___ updated 12/19/18 _____

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| | | <p>principal should require staff to present a completed SFEF during discussions where approval for school purchases is granted and ensure the sales tax exempt status is used for school purchases. The principal should refer to the APM and contact the Accounting and Financial Reporting Office to ensure clarity on the procedure for approval of her expenditures. recordkeeping staff must be diligent in reviewing checks prior to issuance to ensure the dual signature requirement is met.</p> <p>principal should seek assistance from the Accounting and Financial Reporting Office to ensure invoices are paid timely during vacancies in the recordkeeping staff position.</p> | | | | |
| 3. | <u>2019.03:</u> <u>Retention of</u> <u>Voided Checks</u> | <p>principal should ensure that voided checks are properly administered by requiring the recordkeeping staff to maintain voided check documents including Void Check Proof Sheets on file. The recordkeeping staff should contact the Accounting and Financial Reporting Office and reference the APM in instances where there is uncertainty regarding BOE policies and procedures pertaining to voided checks.</p> | Concur | <ul style="list-style-type: none"> • Voided checks for prior fiscal years are kept in labeled envelope with FY and housed in the vault. • Current voided checks for FY2018-2019 are housed in the Disbursement book in the Financial Office until June 30, 2019 | 9/1/18 | Implemented |
| 4. | <u>2019.04:</u> <u>Financial</u> <u>Reporting</u> | <p>recordkeeping staff should alert the principal when her workload prevents her from completing her monthly financial reporting duties. The principal should ensure that financial reports are prepared monthly and that she conducts a thorough review as evidenced by signature. The principal should notify the Accounting and Financial Reporting Office for assistance with completion of monthly bank</p> | Do not concur | <p>Issue: Bookkeeper was new to role and did not realize that she had to push the 'green finish' button when report was completed; therefore, it appeared that the reports were late.</p> | 8/18 | Implemented |

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| | | <p>reconciliations when there is a vacancy in the recordkeeping staff position.</p> <p>The principal and recordkeeping staff should collaboratively review open invoices during the monthly financial reporting process to ensure the Unpaid Bills Determination Spreadsheet is completed properly.</p> <p>Accounting and Financial Reporting Office should use the trimester reports review as an opportunity for feedback and to train bookkeepers who do not fully understand the reporting requirements.</p> <p>The principal and the recordkeeping staff should ensure they secure and retain all financial records for a period of 7 years or until audited, including the current fiscal year.</p> | | <p>Plan: Ensure the 'green finish' button is pressed.</p> <ul style="list-style-type: none"> • Bookkeeper contacted Katrina Green who walked her through completion of the Unpaid Bills Determination Sheet. Bookkeeper took copious notes and will follow the notes when needed. | | |
| 5. | <u>2019.05: Fundraiser Forms</u> | <p>Recordkeeping staff should review the APM to get a clear understanding of school fundraisers and ensure compliance with Administrative Procedure 5135.1 regarding Fundraisers.</p> | Concur | <ul style="list-style-type: none"> • Bookkeeper will ensure Fundraiser Coordinator completes the Fundraiser Form when applicable | 9/ 1/18 | Implemented |
| 6. | <u>2019.06 Administration of Vending Contracts</u> | <p>Principal and recordkeeping staff should review the APM to become familiar with the requirements of school contracts and specific policies and procedures pertaining to the administration of vending machines. The principal must ensure that a current vending machine contract is obtained, renewed annually, and maintained on file in compliance with BOE policies and procedures. The vendor issuing commission checks should be consistent with the vendor identified on the contract.</p> | Concur | <ul style="list-style-type: none"> • Vendor has provided school with an updated contract with signatures from the school and vendor. • Vendor agreed to supply school with checks from the vendor identified on the contract and not a subsidiary • Vendor also supplied school with a bi-monthly vending report | 12/18 | Implemented |

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