


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

Response Date September 25, 2018

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented Implemented
<p>1. <u>2019.01</u>  <u>Mismanagement</u>  <u>of Funds</u>  <u>Received</u></p>	<p>A. The staff should be reminded and held accountable for ensuring that funds are remitted to the recordkeeping staff daily to ensure prompt deposit with the financial institution.            B. The recordkeeping staff should complete and retain detailed validated deposit tickets to support the MTF documentation.            C. The recordkeeping staff should ensure that MTF numbers are entered into SFO.            D. The principal should complete a periodic review of cash receipt files to ensure compliance with Board policies and procedures (all funds are accurately documented, remitted and deposited timely; documentation is attached to MTFs, validated deposit tickets are attached to each deposit, MTF numbers are entered in SFO and applicable sales tax is assessed for all non-fundraiser items sold).            E. The recordkeeping staff should be held accountable for processing collections in accordance with requirements of the APM.</p>	<p>Concur</p> <p>Concur</p> <p>Concur</p> <p>Concur</p> <p>Concur</p>	<p>A. All Woodmore staff received training during the pre-service week-August 27,2018 on the collection and management of funds collected from students. This included the proper use of the documents needed to remit the money and timeline for turning the money into the bookkeeper.            B. The bookkeeper will complete a detailed validated deposit ticket for MTF documentation            C. MTF numbers will be entered into SFO            D. Monthly- at the end of the month the principal will review cash receipts files to ensure compliance with the</p>	<p>August 27, 2018</p> <p>Items B-E will be reviewed and monitored the last week of each month with the Bookkeeper and Principal</p>	<p>Partially Implemented</p>

Principal Signature 

Date 10/1/2018

2.	<u>2019.02</u> <u>Depository Safe</u> <u>Not on School</u> <u>Premises</u>	<p>The principal should ensure that a drop safe is purchased and installed in a location that is accessible to the staff. A safe log should be established to document when individuals place funds in the drop safe. The principal should complete periodic reviews of the safe and safe log to ensure compliance.</p>	<p><b>Non-Concur</b>  (I feel that this should not be an audit item, if the system is requiring each school to have a drop safe, then the system should purchase and install the safe)</p>	<p>E. The bookkeeper will review the APM for the correct guidelines in processing all collections.</p> <p>A. The principal will use school funds to purchase the required drop safe. (As noted- it was requested for the internal auditor to share that this should be a systemic initiative and be provided by the system for all schools since this is now a requirement. I don't feel this should be an audit finding against the school.)</p> <p>B. A work order will be placed to install the drop safe.</p> <p>C. A log will be created to document when funds are placed in the safe.</p> <p>D. A review of this log will be conducted at the end of each month to assure proper use and record keeping.</p>	November 2018	Not Implemented (yet)
3.	<u>2019.03</u> <u>Mismanagement</u> <u>of Disbursements</u>	<p>A. The principal should establish procedures to ensure that all disbursements are made in accordance with the APM and sound business practices. Reimbursements must be accurately processed by recalculating receipts submitted with the School Funds Expenditure Form</p>	<p><b>Concur</b></p>	<p>A. Monthly a review of all disbursements will be conducted with the bookkeeper to assure all APM practices are followed with</p>	<p>Items A will be reviewed and monitored the last week of each month with the Bookkeeper and Principal</p>	Partially Implemented

Principal Signature Gill R Welch

Date 10/1/2018

	(SFEF). Staff Member A should be required to reimburse the school \$25.00 for the overpayment issued. The school should send a copy of the completed MTF and validated deposit ticket verifying the funds have been paid. Staff Member A contacted Internal Audit on 6/27/18 to discuss overpayment and stated that he would reimburse the school \$25.00. Follow-up with Staff Member A should be performed to ensure reimbursement is completed. B. The recordkeeping staff must ensure that the "Reimbursement Vendor" option is selected in SFO when processing vendor payments. Checks issued to vendors must be made payable directly to the vendor and not classified as a reimbursement.			validity. B. The Staff member did in fact reimburse Woodmore for the overpayment of \$25.00. Documentation was provided to the auditor for this reimbursement. C. Correct documentation will be made by the bookkeeper when issuing checks to vendors to assure that the classification if made as a disbursement and not a reimbursement.	Reimbursement collected August of 2018 as requested  Items A will be reviewed and monitored the last week of each month with the Bookkeeper and Principal	<b>Implemented</b>  <b>Partially Implemented</b>
4.	<u>2019.04</u> <u>Transactions Not Properly Recorded</u>	Due care should be exercised when recording transactions to ensure correct posting and accurate financial reporting. The current recordkeeping staff should become familiar with BOE policies for recording transactions to ensure that funds are accurately posted specifically regarding the PSA fund. The principal should perform periodic reviews of receipts and disbursements to ensure transactions are posted accurately.	<b>Concur</b>	A. The principal will ensure correct and accurate posting of financial reporting in accordance with the BOE policies regarding PSA funds. B. At the end of each month a review of receipts and disbursements will occur to ensure all transactions are posted correctly.	Items A-B will be reviewed and monitored the last week of each month with the Bookkeeper and Principal	<b>Partially Implemented</b>
5.	<u>2019.05 Year-End Monetary Transmittal Form (MTF)</u>	Staff must be reminded of their responsibility for retaining MTFs and submitting MTF envelopes as required. Staff members must be held accountable for compliance with the relative requirements. The principal should	<b>Concur</b>	A. During pre-service week, on August 27, all staff was informed of the process for submitting and retaining	August 27, 2018  Envelope will be	<b>Implemented</b>  <b>Partially</b>


Principal Signature



Date

10/1/2018

	<p>require the recordkeeping staff to print the Receiptee History report and provide it to the administrator responsible for collecting MTF envelopes at year-end. The principal or designee, someone other than the recordkeeping staff, should ensure that all end of year MTFs are collected, kept in sealed envelopes and retained in a place that is not accessible to the recordkeeping staff until reviewed by Internal Audit.</p>		<p>their MTFs.</p> <p>B. All staff submitting MTF will receive a folder/envelope to retain the necessary MTF copies, which will be collected and signed off at the end of the year a part of their close out process.</p> <p>C. The bookkeeper will run an MTF report (Receipt History report) to assure all teachers are aware of the MTF forms they are accountable to turning in.</p> <p>D. Once all forms are collected by the principal they are held in a locked vault for review by Internal Audit. Clearly marked with the year of collection and the staff member from whom it was collected.</p>	<p>provided on initial submission of 1<sup>st</sup> MTF for the school year by each teacher</p> <p>June 2018</p> <p>June 2018</p>	<p><b>Implemented</b></p> <p><b>Not Implemented</b></p> <p><b>Not Implemented</b></p> <p><b>Implemented</b></p>
<p>6. <u>2019.06</u> <u>Unauthorized</u> <u>Transfer of</u> <u>Funds</u></p>	<p>The principal and bookkeeper should ensure that only allowable transfers are completed with appropriate documentation and approval from the AFRO.</p>	<p><b>Concur</b></p>	<p>A. All transfers requiring approval from the AFRO will be forwarded for appropriate action and documentation will be retained to ensure authorization was granted.</p>	<p>Item will be reviewed and monitored the last week of each month with the Bookkeeper and Principal</p>	<p><b>Partially Implemented</b></p>

Principal Signature 

Date 10/1/2018


7.	<u>2019.07</u> <u>Administration of</u> <u>Voided Checks</u>	<p>A. The principal and recordkeeping staff should review the APM and establish procedures to ensure proper administration of voided checks as required by the APM.</p> <p>B. Voided checks should be properly defaced as required by the APM.</p> <p>C. The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures.</p>	<p><b>Concur</b></p>	<p>A. The principal and bookkeeper will review the APM and follow all required guidelines.</p> <p>B. Voided checks will be properly defaced following APM guidelines.</p> <p>C. A review will occur at the end of each month to ensure that all APM guidelines have been followed.</p>	<p>Items A-C will be reviewed and monitored the last week of each month with the Bookkeeper and Principal</p>	<p><b>Partially Implemented</b></p>
8.	<u>2019.08</u> <u>Fundraiser</u> <u>Reports Not</u> <u>Completed</u>	<p>The principal must establish procedures to ensure completion and approval of fundraising reports as required. The principal or designee should complete required fundraiser reports at the end of the each school year to summarize fundraising activities held. Required reports must be maintained on file for public and internal audit review.</p>	<p><b>Concur</b></p>	<p>A. The principal will review the procedures for requesting and approving fundraising events by Woodmore staff. This review was completed on pre-service week- August 27, 2018.</p> <p>B. The required fundraising reports will be completed at the end of the school year to summarize the fundraising activities held</p> <p>C. The required reports will be filed for public and internal audit review upon request.</p>	<p>August 27, 2018</p> <p>Items B-C will be reviewed and monitored the last week of each month with the Bookkeeper and Principal</p>	<p><b>Partially Implemented</b></p>

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

Date 10/1/2018



<p>9. <u>2019.09</u> <u>Improvement</u> <u>Needed in</u> <u>Management</u> <u>Oversight</u></p>	<p>The principal should continue to review the APM and ensure that internal controls are operating effectively. The principal needs to continue to be involved in the daily operations as it relates to the administration of the school's resources to ensure fiscal accountability. Continued improvement of the internal control environment should be emphasized by focusing on these five basic principles of internal control: Clearly defined lines of authority and responsibility, Segregation of duties, Maintenance of adequate documents and records, Limited access to assets, and Independent checks on performance.</p>	<p><b>Concur</b></p>	<p>A. A review of the APM was completed by this administrator during August of 2018. B. This principal will continue to be involved in the daily operations of the school resources to ensure fiscal accountability. C. In partnership with the bookkeeper and the Internal Audit office we will continue to improve the internal control focusing on the five basic principles.</p>	<p>August 2018</p> <p>Daily/ Weekly</p> <p>Items B-C will be reviewed and monitored the last week of each month with the Bookkeeper and Principal</p>	<p><b>Implemented</b></p> <p><b>Partially Implemented</b></p> <p><b>Partially Implemented</b></p>
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Principal Signature 

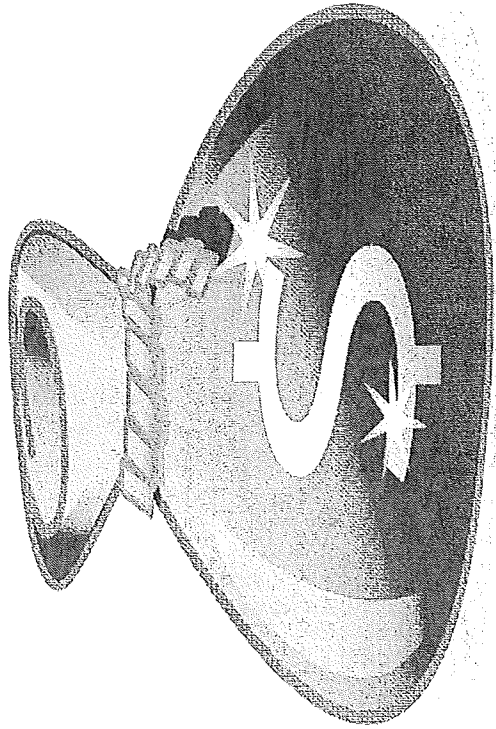
Date 10/1/2018

Woodmore Elementary  
Pre-Service Week  
August 27, 2018

By signing, I acknowledge that I attended the Staff meeting and received a copy of the Woodmore Staff Handbook and PGCPs Handbook in Google Classroom.

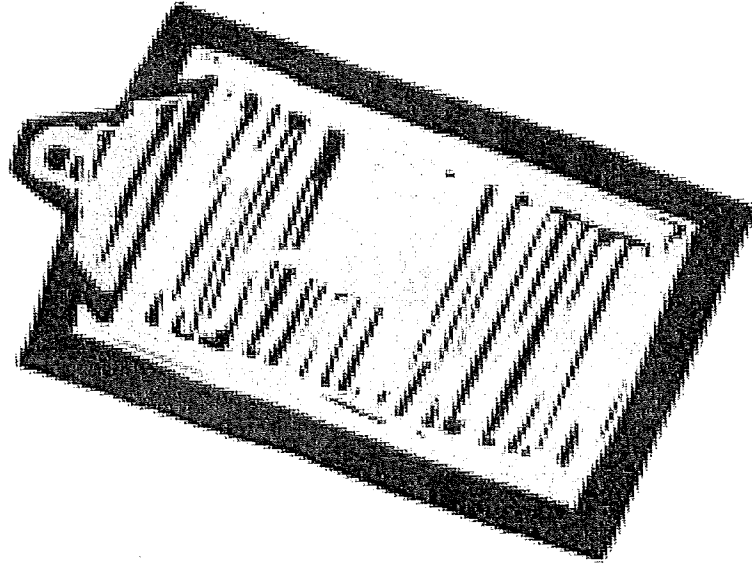
Print Name	Position	Signature
Danielle LaDue	5th	Danielle LaDue
Danielle Kessler	3rd	Danielle Kessler
CHRISTINA SAMUELS MAYO	4th	Christina Mayo
Melissa DeBari	2nd Grade teacher	Melissa DeBari
Bernice Tonrey	2nd Grade teacher	Bernice Tonrey
Daniel Creeke	5th	Daniel Creeke
Karan Stern	1st	Karan Stern
Jamin Kuhn	Music	Jamin Kuhn
Staci Morrison	3rd	Staci Morrison
Mary Brennan Holder	3rd	Mary Brennan Halder
Patricia Conroy	SPED enau	Patricia Conroy
Alicia DeArce	SPED	Alicia DeArce
Liquia Jackson	2nd	Liquia Jackson
Rachyn Larkin	Pre-K	Rachyn Larkin
Zeni Ruffin	Pre-K	Zeni Ruffin
Nykia Murphy	Pre-K	Nykia Murphy
Michael Dobson	Pre-K	Michael Dobson
Josh Bly	4	Josh Bly
Leck Piers	PE	Leck Piers
Myrna Ballerda	SPED	Myrna Ballerda
Saleem Muhammad	4th	Saleem Muhammad
Betty F. Terrell	Registrar/Secy TI	Betty F. Terrell
Kendall Jenkins	5	Kendall Jenkins
Darlene R. Burt	Kde	Darlene R. Burt
Brianna McPhatter	1st	Brianna McPhatter
Andre Andersen	Para	Andre Andersen
Brittney Funk	K3	Brittney Funk
Demisha Hagan	Counselor	Demisha Hagan
Gail Adams Ballocks	Secretary	Gail Adams Ballocks
Gwanda Adams	K Teacher	Gwanda Adams
Dewon Oliver	Reading ILT	Dewon Oliver

# MONEY MATTERS





# MONETARY TRANSMITTAL FORMS



- ❖ Monetary Transmittals – This form is used when turning in money. All money must be turned in and counted in the presence of bookkeeper. The MTF must be completely filled out with the following information:
  - a. Who collected money
  - b. When the money was collected
  - c. From whom it was collected
  - d. The amount and form of the collection
  - e. The reason for collecting
  - f. Student remittance report, Excel spreadsheet, class list, receipts and/or ticket/report stubs must be attached with MTF.
  - g. Sign and date MTF
- ❖ If you make a mistake on a MTF, scratch out mistake and initial. **Do not throw away MTF's because all MTF's must be accounted for and retained by bookkeeper.**
- ❖ If for some reason that the bookkeeper is not available place money in envelope and turn monies into Mrs. Walker. It will be counted upon bookkeeper's return with you present.
- ❖ All money must add up to your receipts.
- ❖ Once MTF is approved by bookkeeper you will receive a copy which is to be retained by you until the end of the year when you will turn in the pink copy sealed in a envelope to designated staff member.
- ❖ **MTF's must be turned in within 48 hrs. with monies**
- ❖ **Money needs to be ready for deposit by 1:00 pm**

# CHECK REQUEST

## Part 1 – Request & Pre Approval

- a. All reimbursements must have prior approval before you go purchase any items. Once approved by Jill, you will receive your reimbursement.
- b. When filling out School Expenditure form you must fill out date of request, request made by, description of item (s) to be purchased, an estimate for the cost and purpose of Expenditure.
- c. You will need to attach any receipts related to this purchase. No credit card receipts are accepted unless it is itemized.

## Part 2 – Payment Information

- a. Payment information – fill out date of request, purchased from and check payable to. Reimbursements does not include sales tax.
- b. Original receipts must be turned in, not duplicate copies.

MR. JOHN JONES  
166 DUNDAS ST. W. #PT. 27  
TORONTO, ON M5G 1Y2

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DATE 2006 12 01  
Y Y Y V V M M D D

PAY TO THE ORDER OF Wikimedia Foundation

One Hundred Dollars and 55/100 DOLLARS \$ 100.55

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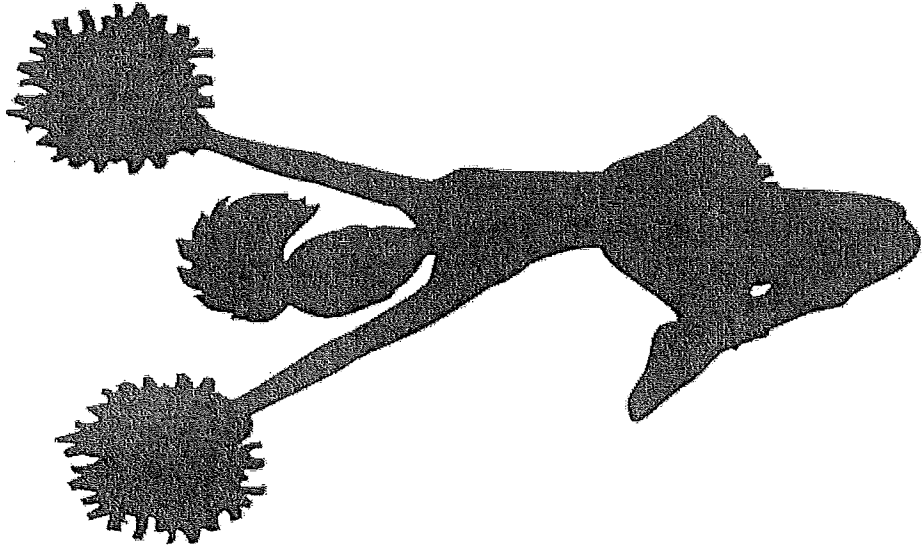
FIRST BANK OF WHI  
Victoria Main Branch Box 6001  
Victoria B.C. V8X 3A4

MEMO Donation

John Jones MP

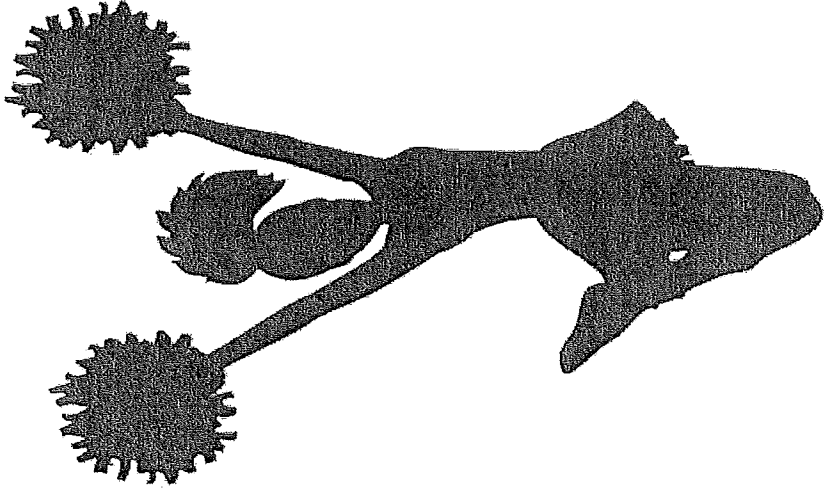
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## FUND RAISER AUTHORIZATION FORM



- ❖ Fund raiser authorization forms – This form is used to request authorization to conduct a fundraising activity.
- ❖ All fundraiser request must be approved before you start a fundraiser. Once approved, this form will be returned with the vendor contract.  
Fundraising items are subject to no Maryland sales tax.
  - a. When filling out form fill in description of proposed fundraiser, including merchandise to be sold, vendor name and address.
  - b. Purpose of fundraiser and intended use of profits in detail
  - c. Dates of fundraiser and proposed end date of fundraiser
  - d. Budget: estimated receipts/income, estimated costs/expenses, estimated profit
  - e. Answer all questions 1 – 9 on fundraiser forms.

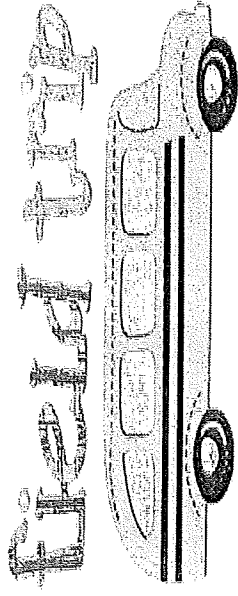
## FUND RAISER COMPLETION REPORT



❖ Fund raiser completion report – This form is used after completion of fundraiser.

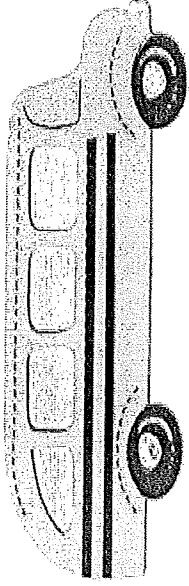
### Fundraising Activity

1. Receipts: List MTF's number(s) and amount of funds collected. Attach receipts and total money from receipts.
2. Record costs/expenses incurred and attach copies, invoices and/or receipts
3. Total all money and subtract receipts from the expense. Record profit and losses.
4. Purchased and resold items for yearbooks and concessions must have a inventory sheet showing profits before/after fundraiser.
5. Remaining Merchandise:# of items x sales price = total
6. Sign and date, turn in to bookkeeper



- a. **All field trips need prior approval from Jill before any monies and/or permission slips can be distributed.**
- b. When using school buses trips must not start prior to 9:30 am and must return to school by 1:15 pm. Field trip packets must be turned in six weeks before actual field trip. Student list of students with permission slips must be turned into the office 7 days prior to the trip. Medication must be arranged with nurse in advance.
- c. Skating, bowling, swimming, restaurants and/or amusement parks must have prior approval from the Area Office first. Once field trip is approved and received by Region Office, then you can proceed with distributing permission slips.
- d. When requesting field trips, you must have address of said trip to be placed on field trip forms. Field trip packets need to be filled out with only blue or black pens. **No color pens, scratching out words and/or white out because your packet will be returned to do over. Print only legible**
- e. **Trips are for educational purpose only.**
- f. Zoo trips may only be taken on Monday, Tuesday, or Wednesday.
- g. Camp Schimdt trips will submit bus schedules to Transportation once schools have confirmed their trips.
- h. **All money needs to be turned in for field trips and no money can be taken out to purchase snacks for trips. See Check request pertaining to reimbursements.**

# Field trip



- j. You must notify the Transportation Department and Howard B. Owens Center 24 prior to taking trips for cancellations. After you notify parties, let Gail know about cancellation in writing.
- k. When using commercial carriers check with Gail via email to find out if company is a vendor. Due dates for field trips are due dates, which should be 1-2 weeks in advance to receive money from parents/students.

**When recording students name you can only use supplemental form making sure that first and last name is listed. Also, receipts should be given to students turning in money along with permission slips. Receipts should have students full name and what the money is for ex: field trip, etc. In house events can not be defined as field trips.**

It is imperative that you adhere to all rules and regulations regarding field trip procedures.

# Questions / Notes

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