

**Prince George's County Public Schools
Internal Audit Department
School/Office: Gwynn Park MS**


Response Date November 11, 2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2020.01</u> <u>Mismanagement</u> <u>of Disbursements</u>	A. The current principal and financial recordkeeping staff should adjust the existing controls for expenditures to ensure that the SFEF is properly completed and the principal's pre-approval is dated. SFEFs with pre-approval should be maintained and used to follow up on expected invoices. Staff members should be trained on the new procedures. B. The financial recordkeeping staff should ensure that appropriate transfers are made to facilitate disbursements posted to the most appropriate account. C. MTF copies should be used to substantiate student refund amounts. These copies should be attached to SFEFs with related disbursements.	Concur Concur Concur	A. The Updated Expenditure Form is now being used school-wide. Staff have been provided physical and electronic copies of the Expenditure Form. Staff Meeting was conducted and new procedures were shared with all staff. B. Bookkeeper will refer to SAF Manual to properly facilitate disbursements. C. Sponsors have been instructed to provide all receipts with MTF submission. Professional Development was held on September 27, 2019 that emphasized this.	9/27/19	Implemented
2.	<u>2020.02</u> <u>Delinquent</u> <u>Deposits</u>	The current principal should work with the financial recordkeeping staff to enforce the requirement that staff members remit funds on the day of collection. Staff should be held accountable for compliance.	Concur	Staff have been instructed to only take an MTF when they have funds. Upon acknowledgement that an MTF has been checked out, Mr. Young will follow up with staff member to receive said funds.	9/27/19	Implemented

Principal Signature 

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3.	<u>2020.03 Fundraiser Collections not Deposited in Tact</u>	A. The principal should ensure that staff members are trained on the requirement that funds must be remitted to the financial recordkeeping staff on the day of collection and in the form collected. This effort should be coordinated with the financial recordkeeping staff to monitor and enforce controls. B. The current principal and financial recordkeeping staff should also establish controls over the pre-approval of expenditures to ensure that SFEFs are completed and all payments for school activities are properly made out of the school's checking account for all fundraising activities.	Concur Concur	A. During the Staff Meeting held 9/27/19 it was communicated It's mandatory to MTF in funds the same day as collected, even if \$3. B. Physical and electronic copies of the Expenditure form have been distributed. Staff have been instructed to fill in the top portion of said form, prior to, going out and creating an expense. They have also been notified to email Mr. Young to check the approved vendors list to insure the purchase can be made with said vendor. Principal & Financial Secretary will meet monthly to review financial reports and updates.	9/27/19	Implemented
4.	<u>2020.04 Yearbook Sales Shortage</u>	The principal must establish controls to ensure adequate records are kept of yearbook sales including an inventory of books on hand. These controls could include requirement that the Yearbook Sponsor prepare and submit a periodic reconciliation (yearbooks on hand vs. sales proceeds) to ensure proper management. The principal should continue efforts to resolve the current Yearbook deficit.	Concur	We will conduct Yearbook Deficit Fundraisers to continue to reduce this deficit. A Spring Dance has been scheduled with proceeds going towards the Yearbook deficit.	11/5/19	Partially Implemented
5.	<u>2020.05 Year-End Monetary Transmittal Form Procedures Not Followed</u>	The current principal and financial recordkeeping staff should work together with staff members to ensure that APM procedures regarding MTF envelope submission are followed. Specifically, staff members should be reminded that only the yellow and white remittances are required to be submitted to the financial recordkeeping staff with collections, and both yellow and pink copies should be retained and included in the end-of-year	Concur	During the Staff Meeting held 9/27/19 it was communicated and demonstrated how MTF's are to be handled. End of year large manila closable folders have been distributed to staff. Staff have been encouraged to store their pink and yellow copies in the folder then turn in at year-end.	11/5/19	Partially Implemented

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		envelopes.				
6.	<u>2020.06</u> <u>Fundraiser</u> <u>Forms</u> Not <u>Completed</u>	The current principal and financial recordkeeping staff should establish a process to ensure that all fundraising forms are completed as required. The principal should review all Fundraiser Completion Reports to complete an annual fundraising summary and to ensure that all forms have been completed as required.	Concur	Completion reports have been completed and an Annual Fundraising summary.	11/5/19	Implemented
7.	<u>2020.07 Club</u> <u>Budgets Not</u> <u>Developed</u>	The principal and financial recordkeeping staff should develop a budget template for club sponsors and require use during the 2019-2020 school year.	Concur	Club budget have been discussed at staff meeting 11/5/19 and each club will be providing a budget for their club.	11/5/19	Implemented

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