

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

Response Date July 20, 2020

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
<p>1. <u>2020:01</u> <u>Mismanagement of Disbursements</u></p>	<p>The following recommendations are suggested to comply with management of funds disbursed:</p> <p>A. The principal should establish procedures to ensure that all disbursements are made in accordance with the APM and sound business practices. The recordkeeping staff and school staff must be held accountable for compliance.</p> <p>B. The staff and recordkeeping staff should be reminded that sufficient, adequate documentation is required for all checks issued. Staff should be informed of the forms of documentation that are appropriate to substantiate disbursements.</p>	<p>Concur</p>	<p>Agendas and Sign-In Sheets will be kept on file to verify shared information in reference to 2020:01</p> <p>Review pre-approval procedures with school staff at pre-service meetings August 2020. Review procedures in the staff handbook and included on list of non-negotiable responsibilities for all staff, secretaries and administrators.</p> <p>Review School Expenditure Form and requirements with staff and secretary; August 2020 pre-service week. Include a copy of the School expenditure form in the staff handbook.</p>	<p>August 2020</p>	<p>Partially Implemented</p>

Principal Signature



Date

7/10/2020

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	<p>C. The staff members should be reminded of the importance of submitting payment requests timely for payment. The recordkeeping staff should ensure that invoices and reimbursement requests are processed timely.</p> <p>D. The recordkeeping staff should review all disbursement documents to ensure that sales taxes are not paid. The sales tax-exempt certificate should be used when making school-related purchases. When purchasing from a vendor, the tax-exempt certificate should be made available to ensure that sales tax is not charged.</p> <p>E. The recordkeeping staff should review the APM to obtain sufficient knowledge to accurately post transactions to ensure financial records are not distorted.</p>	<p align="center">Concur</p> <p align="center">Concur</p> <p align="center">Concur</p>	<p>Review procedure for submitting payment requests and share examples of supporting documentation during Pre-Service Week; August 2020 and place examples of supporting documentation in the staff handbook.</p> <p>Review procedures with staff for pre-approval of ordering or purchasing goods and services to include use of the tax-exempt certificate and School funds Expenditure Form.</p> <p>Meet with record keeping secretary, monthly, to ensure that she/he does not pay tax and informs staff that they must include the tax-exempt certificate when making purchases.</p> <p>Meet monthly with record keeping staff to review financial records and posted transactions.</p>	<p align="center">August 2020</p> <p align="center">August 2020</p> <p align="center">June 2020</p>	
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Principal Signature



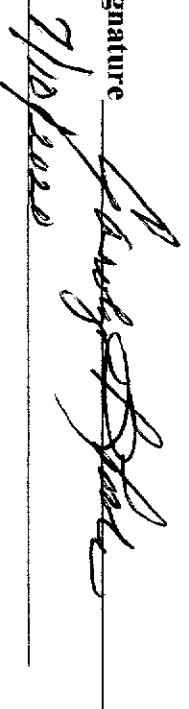
Date

7/16/2020

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2.	<b>2020.02 Delinquent Financial Reporting</b>	Concur	Meet monthly with record keeping staff to review financial records and approve financial reports.  Meet 4 <sup>th</sup> Friday of each month	June 2020	<b>Implemented</b>
3.	<b>2020.03 Vending Contract Not on File</b>	Concur	Updated contract received June 2020	June 2020	<b>Implemented</b>
4.	<b>2020.04 Principal Sponsored Activity (PSA) Account Deficit</b>	Concur	Authorized vending and fundraising proceeds will be transferred to this account until deficit is eliminated.	June 2020	<b>Implemented</b>
5.	<b>2020.05 Fundraiser Reports Not Completed</b>	Concur	Review established procedures for completion of Fundraiser Completion Reports and providing results of the fundraising activity. Professional Development for staff during Pre-Service Week; August 2020 and place examples of supporting documentation in the staff handbook.	August 2020  June 2021	<b>Partially Implemented</b>

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Date

7/13/2020

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			Summarize fundraising activities yearly and maintain the reports for public and audit review.		
<p>6. <b><u>2020.06</u></b>  <b><u>Improvement Needed in Management Oversight</u></b></p>	<p>The principal should continue to carefully review the APM and establish internal controls that ensure that school funds are administered effectively to ensure fiscal accountability. The principal must also continue to be involved in the daily operations as it relates to the administration of the school's resources. Continued improvement of the internal control environment should be emphasized by focusing on these 5 basic principles of internal control:</p> <ul style="list-style-type: none"> <li>• Clearly defined lines of authority and responsibility,</li> <li>• Segregation of duties,</li> <li>• Maintenance of adequate documents and records,</li> <li>• Limited access to assets, and</li> <li>• Independent checks on performance.</li> </ul>	Concur	Continue to review the APM and review established procedures with the staff to include sign-in sheets to verify dissemination of information. Meet monthly with the records secretary to ensure procedures are followed.	June 2020	<b>Implemented</b>

Principal Signature



Date

7/19/2020