



## OFFICE OF INTERNAL AUDIT

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December 1, 2025

### MEMORANDUM

To: Sheena Hardy, Instructional Director  
Cluster 3

Sharon Porter, Ed.D., Principal  
Allenwood Elementary School

From: Deana Thorps, CPA, Director  
Internal Audit

*DRS/af*

**Re: Financial Audit for the Period December 1, 2017, through August 31, 2025**

An audit of the financial records of **Allenwood Elementary School** was completed for the period December 1, 2017, through August 31, 2025. The audit indicates that the school's financial records and procedures require improvement to be in accordance with the Accounting Procedures Manual for School Activity Fund (APM) and Prince George's County Board of Education (BOE) policies and procedures. The exceptions noted are included in the attached report.

As principal of the school, you will be responsible for preparing an action plan by **January 9, 2026**, indicating steps that will be taken to ensure compliance with the APM. Please note that you are required to provide your action plan using the attached Microsoft Word template and any other correspondence to the Internal Audit Office, email address [internal.audit@pgcps.org](mailto:internal.audit@pgcps.org). A copy of your action plan should also be forwarded to Shaquana Mitchell, Business Analyst, email address: [Shaquana.Mitchell@pgcps.org](mailto:Shaquana.Mitchell@pgcps.org), Katrina Greene, School Activity Funds Support Specialist, email address: [Katrina.Greene@pgcps.org](mailto:Katrina.Greene@pgcps.org) and Roderick Adams, Administrator, Compliance and Procedures, email address: [Roderick.Adams@pgcps.org](mailto:Roderick.Adams@pgcps.org).

cc: Branndon Jackson, Chair, Board of Education  
Members, Board of Education  
Shawn Joseph, Ed.D., Interim Superintendent  
Deann Collins, Ed.D., Chief of Staff  
Carletta Marrow, Ed.D., Chief of School Support and Leadership  
Kassandra Lassiter Ed.D., Associate Superintendent, Area 1  
Lisa Howell, Chief Financial Officer  
Peggy Harrison, Director, Financial Services  
Robin Welsh, Esq., Director, Office of Government Relations, Compliance and Procedures  
Roderick Adams, Administrator, Compliance and Procedures  
Katrina Greene, School Activity Funds Support Specialist  
Cindy Adlien, Executive Director, Board of Education  
Janice Walters-Semple, CPA, Supervisor, Internal Audit  
Alicia Robinson, CGAP, CRMA, Internal Auditor II



**School Activity Fund Report –  
Allenwood Elementary School  
December 1, 2017 –  
August 31, 2025**



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PGCPS Internal Audit Report  
School Activity Fund –  
Allenwood Elementary School  
For Period Ended August 31, 2025

Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Allenwood Elementary School for the period of December 1, 2017 through August 31, 2025. Allenwood Elementary School's principal is responsible for the administration of the SAF. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards and, accordingly, included examining, on a test basis, evidence supporting SAF, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination disclosed the following five findings:

- *Mismanagement of Funds Received*
- *Inadequate Approval of Expenditures*
- *Administration of Donations*
- *Administration of Vending Machine Contract*
- *Fundraising Reports Not Completed*

In our opinion, except for the deviation from the criteria described in the preceding paragraph, the SAF referred to above was administered in compliance with Prince George's County Board of Education (BOE) policies and procedures and the Accounting Procedures Manual for School Activity Funds (APM), in all material respects, for the period ended August 31, 2025.

*Deana Thorps*

Deana Thorps, CPA, Director  
Internal Audit

**PGCPS Internal Audit Report**  
**School Activity Fund –**  
**Allenwood Elementary School**  
**For Period Ended August 31, 2025**

## **SUMMARY**

Internal Audit completed an audit on the school activity funds (SAF) for Allenwood Elementary School for the period December 1, 2017, through August 31, 2025. The audit was conducted as part of the department's annual audit plan.

This audit report includes **five** findings that occurred under the leadership of the former and current principals. The findings and the personnel responsible are included in the appendix at the end of the audit report. Detailed findings from the current audit are cited on the following pages with accompanying recommendations for corrective action.

## **OBJECTIVES**

The objectives of the audit were to determine the effectiveness of the system of internal controls and whether the school was in compliance with the policies and procedures of the Accounting Procedures Manual for School Activity Funds (APM) and Prince George's County Board of Education (BOE). It is important to recognize that, while the audit report focused on deficiencies, it was intended to be constructive. The audit was not designed and conducted to evaluate the effectiveness of the educational programs in the school. Therefore, the absence of comments related to the educational programs should not be construed to imply that these programs are either adequate or deficient.

## **SCOPE**

The audit was based on our examination of selected bank statements, financial reports, cancelled checks, all voided checks and Monetary Transmittal Form (MTF) envelopes submitted by staff for the period December 1, 2017, through August 31, 2025. Also, selected receipts, disbursements and supporting documentation were reviewed for the said period. The audit results were based on available documentation.

This is an audit of funds related to students' activities at the school and does not include School Operating Resources (SOR) funds or any funds not derived from students' activities for the audit period.

## **FINDINGS AND RECOMMENDATIONS**

The audit resulted in the following findings and recommendations:

### **2026.01 Mismanagement of Funds Received**

There were at least **10** instances of non-compliance regarding the administration of funds received.

- A. ***Delinquent Deposits:*** There were at least **three** instances where funds were not deposited timely. Delinquent deposits ranged from **four** to **six** days. ***This condition was noted during the previous audit for the period ended November 30, 2017.***
- B. ***Sales Taxes Not Collected on Items Sold:*** There were at least **two** instances where kindergarten vests were sold to students without sales taxes being collected as required.
- C. ***End-of-Year MTF Submission Process Not Followed:*** There were at least **five** instances where either the pink or yellow MTF remittances, or both, were not available for review (Fiscal Year (FY) 2024 – one MTF; one staff member and FY 2025 – four MTFs; two staff members). ***This condition was noted during the previous audit for the period ended November 30, 2017.***

The following criteria are established in the APM for administering collections:

- A. Section 4.5.2.2, (1) *Collecting Funds and Guidelines for Bank Deposits Completing the MTF and Preparing Bank Deposits*, requires all funds collected to be remitted to the bookkeeper on the day of collection. The bookkeeper is also required to make timely deposits with the financial institution. The MTF is required to be completed and supporting documentation provided for all funds received.
- B. Section 8.3, *Sales Tax Procedures*, requires collection and remittance of sales tax for merchandise sold that is not fundraising-related. Sales tax must be remitted to the State of Maryland.
- C. Section 4.5.2.2, *Cash Receipts Procedures* (1) *Collecting Funds: Completing the MTF*, indicates that the pink MTF remittance is retained by the preparer of the form prior to submission to the recordkeeping staff. The white and yellow copies are submitted to the recordkeeping staff along with the funds. After approving the MTF, the recordkeeping staff returns the yellow copy to the originator for retention. Prior to departing at the end of the school year, staff are to submit the pink and yellow copies of MTF(s) in a sealed envelope to the designated administrator.

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**For Period Ended August 31, 2025**

The following summarizes the causes of deficiencies noted:

- A. According to the recordkeeping staff, the funds remitted were deposited late because the recordkeeping staff was on approved leave. The former principal failed to ensure that the funds were deposited in the recordkeeping staff's absence. In one instance, the MTF was placed in the safe, and the recordkeeping staff was not aware of it until a few days later, resulting in the delinquent deposit.
- B. The former principal and recordkeeping staff were not aware that sales tax was due on non-fundraiser items sold.
- C. The three staff members responsible for the missing MTFs acknowledged that the noted MTFs were lost.

The following are the potential effects of the mismanagement of funds received:

- A. Internal controls are compromised, and there is a risk of loss of funds when funds are not deposited timely as required.
- B. There is potential for assessed penalties when sales taxes are not collected and remitted to the State as required.
- C. Internal controls are compromised when end-of-year MTF documentation is not properly retained. Compensating evidence to substantiate collections is negated.

**Recommendations:** The following are recommendations suggested for proper management of funds received:

- A. The principal should implement procedures to ensure that funds are deposited timely with the financial institution when the recordkeeping staff is absent. The principal should perform periodic reviews of deposit records to ensure compliance. The recordkeeping staff should ensure that the safe is opened and checked upon her return from leave to ensure funds are deposited timely.
- B. The recordkeeping staff should review the APM Section 8.3, *Sales Tax Procedures*, to understand which items are taxable and ensure that the appropriate sales tax is collected.
- C. The principal should remind staff of the requirement to retain their MTFs for the year-end MTF submission process. Staff should be held accountable for compliance.

### **2026.02 Inadequate Pre-Approval of Expenditures**

There were at least **two** instances where the principal did not provide approval for expenditures prior to purchases.

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The APM Section 4.5.3, *Cash Disbursements*, require the principal's approval to be documented on a School Funds Expenditure Form (SFEF) prior to ordering or purchasing goods or services.

The recordkeeping staff and the current principal were not aware that the principal is required to provide pre-approval for all purchases made on the school's behalf.

Failure to provide pre-approval could result in inappropriate and/or unauthorized purchases and can result in the school's fund accounts becoming insolvent.

**Recommendation:** The principal and recordkeeping staff must implement and enforce internal controls to ensure pre-approval is obtained and documented on SFEFs prior to purchases being made.

### **2026.03 Administration of Donations**

The school received **two** donations that were not administered as required. The donations were not reported to the Grants Financial Management Office (GFMO).

- A. ***Feeding and Clothing the Needy Donation:*** The school received a \$500.00 donation in June 2023 from Feeding and Clothing the Needy, allocated to provide items, including but not limited to supplies, meals, and other resources to students who participated in the Friday Snack Bag program in FY 2024.
- B. ***Winter Wishes and Outdoor Classroom Donation:*** The school received a \$1,200.00 donation in December 2024 for the Winter Wishes Toy Give-Away, that required any remaining funds to be used toward the outdoor classroom. Instead, \$650.80 of this donation was used to offset the yearbook cost.

The following guidelines are established for administering donations:

- A. Administrative Procedure (AP) 3230, *Grant Assistance, Funding Solicitations, and Acceptance of Other Funds and Resources, D. Monetary Gifts/Donations* indicates, “The receiving school shall coordinate donations of monetary gifts of any amount through the GFMO using the Donations Form to prevent redundant or duplicative donations from the same sources which might hinder future initiatives; coordinate with the Division of Business Management Services to ensure compliance with budgeting and accounting procedures set forth by the division; and maintain equity among PGCPS entities (i.e., schools, offices and/or departments).”
- B. The APM Section 3.2.2, *Ownership, Bookkeepers/Financial Secretaries*, requires the bookkeeper or financial secretary to accurately record and report the school's financial transactions.

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The former and current principals, as well as the recordkeeping staff, were not aware of AP 3230 and reporting requirements. Also, the recordkeeping staff was not aware that restricted funds cannot be used to pay a portion of the yearbook invoice.

When the required reports are not submitted to GFMO, GFMO is unable to accurately document and report all donated funds received.

The financial statements are not reliable for management's decision-making when funds are not accurately recorded or are not used as intended.

**Recommendations:** The principal and recordkeeping staff must review AP 3230 to become familiar with the reporting requirement for donations received at the school. The principal must establish procedures to ensure that all future donations are properly documented and reported to GFMO. The recordkeeping staff must be held accountable for compliance.

#### **2026.04 Administration of Vending Machine Contract**

The school administers **two** faculty vending machines (one soda and one snack). The terms of the current vending contract do not comply with the requirements of APM for signed annual contracts. The current vending contract is for three years.

The APM, Section 6.5, *Contracts*, prohibits schools from entering into any multiple-year agreements.

The current principal and recordkeeping were not aware that the vending contract is required to be renewed annually.

The absence of an annual signed vending contract removes responsibility from the vendor to provide vending commissions to the school and to ensure that the vending machines are operating in accordance with the terms required by PGCPS.

**Recommendations:** The current principal and recordkeeping staff must familiarize themselves with the guidelines for administering vending services at the school. The principal must engage the vendor to provide an updated vending contract with the terms and conditions that are consistent with the requirements of the APM regarding vending machines administration.

#### **2026.05 Fundraiser Reports Not Completed**

The school did not comply with the requirements for administering fundraisers during the audit period. The school conducted approximately **four** organizational fundraisers and **31** school-wide fundraisers during the audit period. However, Fundraiser Request and Authorization Forms and Fundraiser Completion Reports were not completed for the sponsored fundraisers. In addition, annual reports summarizing the fundraising activities were not completed to support compliance with the fundraiser reporting requirements. ***This condition was noted during the previous audit for the period ended November 2017.***

AP 5135.1, *Fundraising* requires schools to complete the Fundraiser Request and Authorization Forms and Fundraiser Completion Reports for sponsored fundraisers. Annual reports summarizing fundraising activities for all fundraisers are also required. These documents must be maintained on file for public and auditor review upon request.

Reportedly, not adhering to the reporting requirements for fundraisers was an oversight by the principal.

Failure to follow the reporting requirements for fundraisers constitutes non-compliance with BOE policies and procedures. In addition, it decreases the transparency of the school's fundraising activities and the associated profits to interested parents and community members. It could not be readily determined whether the school's fundraisers yielded an overall profit.

**Recommendations:** The principal must establish internal controls to monitor completion of all the fundraiser reports required. Fundraiser Request and Authorization Forms and Fundraiser Completion Reports must be submitted for all sponsored fundraisers. Also, the principal or a designee should complete reports at the end of the school year to summarize fundraising activities held. Required reports must be maintained on file and made available for public and auditor review.

### **STATUS OF PRIOR AUDIT FINDINGS**

The previous audit report for Allenwood Elementary School was issued for the period ended November 30, 2017. During the previous audit, the current principal was not on staff; however, the current recordkeeping staff was on staff. There were **six** findings noted as a result of that audit and the status is summarized below:

- **Mismanagement of Funds Received** - Condition still exists. See **Finding 2026.01** regarding *Mismanagement of Funds Received: Delinquent Deposits*.
- **Inadequate Disbursement Documentation** – Controls appear to be working.
- **Financial Reporting** – Controls appear to be working.
- **Year-End Monetary Transmittal Form Envelope Submission** – Condition still exists. See **Finding 2026.01** regarding *Mismanagement of Funds Received: End-of-Year MTF Submission Process Not Followed*.
- **Administration of Voided Checks** – Controls appear to be working.
- **Fundraiser Forms** – Condition still exists. See **Finding 2026.05** regarding *Fundraiser Forms Not Completed*.

### **ACKNOWLEDGEMENT**

We would like to thank the principal and staff of Allenwood Elementary School for their cooperation and assistance extended during the audit.



**Allenwood Elementary School**  
**Student Activities Funds - December 1, 2017 - August 31, 2025**  
**Appendix - Findings Timeline**

| AUDIT FINDINGS   | Shawna Fagbuyi,<br>Former Principal<br>through June 30, 2024 | Dr. Sharon Porter,<br>Principal July 1, 2024 -<br>current | Tamika Franklin,<br>Recordkeeping staff,<br>before December 2017 |
|--|--|---|--|
| <i>2026.01: Mismanagement of Funds Received</i>            | X  | X   | X  |
| <i>2026.02: Inadequate Approval of Expenditures</i>        |  | X   | X  |
| <i>2026.03: Administration of Donations</i>                | X  | X   | X  |
| <i>2026.04: Administration of Vending Machine Contract</i> |  | X   | X  |
| <i>2026.05 Fundraiser Reports Not Completed</i>            | X  | X   | X  |
|  |  |   |  |
| <b>Total</b>   | <b>3</b>   | <b>5</b>  | <b>5</b>   |