



## OFFICE OF INTERNAL AUDIT

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### MEMORANDUM

June 22, 2026

To: Chevonne Hall, Instructional Director  
Cluster 12

Rosalyn Gaskins, Ed.D., Acting Principal  
CMIT Academy North High School

From: Deana Thorps, CPA, Director  
Internal Audit

**Re: Financial Audit for the Period October 1, 2023, through November 30, 2025**

An audit of the financial records of **Chesapeake Math and IT Academy North High School** was completed for the period October 1, 2023, through November 30, 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 **July 22, 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., Superintendent  
Deann Collins, Ed.D., Chief of Staff  
Carletta Marrow, Ed.D., Chief of School Support and Leadership  
Lisa Howell, Chief Financial Officer  
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**School Activity Fund Report-  
Chesapeake Math and IT Academy North  
High Public Charter School  
*October 1, 2023-November 30, 2025***

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For Period Ended November 30, 2025

### Internal Auditor's Draft Report

We have examined the School Activity Funds (SAF) of Chesapeake Math and IT Academy North High Public Charter School (CMIT North) for the period October 1, 2023, through November 30, 2025. CMIT North's principal is responsible for the administration of 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:

- *Administration of Fundraisers*
- *Mismanagement of Disbursements*
- *Administration of Voided Checks*
- *Inadequate Documentation of Funds Received*
- *Delinquent Monthly Bank Reconciliations*

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 November 30, 2025.



Deana Thorps, CPA, Director  
Internal Audit

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**BACKGROUND**

Internal Audit completed an audit of the school activity funds (SAF) for Chesapeake Math and IT Academy North High Public Charter School (CMIT North) for the period October 1, 2023, through November 30, 2025. The audit was conducted as part of the department's annual audit plan.

This audit report includes **five** findings under the leadership of the former principal and three under the current leadership. A listing of 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 and all voided checks and available Monetary Transmittal Form (MTF) envelopes submitted by staff for the period. 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: Administration of Fundraisers**

The school did not comply with the requirements for administering fundraisers during the audit period. The school conducted three schoolwide fundraisers during Fiscal Year (FY) 2024 for which there was no annual fundraising summary report prepared.

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Administrative Procedure 5135.1, *Fundraising*, requires the completion of annual reports summarizing fundraising activities for all fundraisers conducted by the school. The document must be maintained on file for public and auditor review upon request.

There was turnover in the recordkeeping staff position since FY 2024, therefore it could not be determined why the report was not prepared as required.

Failure to complete the FY 2024 annual fundraising summary report constitutes non-compliance with BOE policies and procedures. In addition, it decreases the transparency of fundraising activities as the report was not available for review. Pertinent financial information for the school's administrators to make fiscal decisions was not available.

**Recommendations:** The principal must ensure that annual fundraising reports are prepared or its preparation is delegated to ensure compliance with the fundraising reporting requirements.

### **2026.02: Mismanagement of Disbursements**

There were at least **10** instances of non-compliance regarding the administration of disbursements:

- ***Inadequate Documentation:*** There were **five** instances where the documentation to substantiate the disbursement was inadequate. Missing documentation included invoices or store receipts, and scholarship documentation including award criteria, panel members and approval.
- ***Inadequate Approval of Expenditures:*** There were **four** instances where the principal's pre-approval was missing on the School Funds Expenditure Form (SFEF).
- ***Untimely Payment:*** There was **one** instance where a **\$2,913.82** payment for yearbooks was remitted to the vendor approximately one year delinquent.

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

- Section 4.5.3 (2) of the Accounting Procedures Manual (APM), *Inclusion of Supporting Documentation* requires that all checks have itemized documentation attached to the SFEF that supports the amount of the check. Examples of supporting documents are cash register receipts, invoices, bills of sale, etc. Examples of documents that are not itemized invoices or receipts include credit card receipts, statements, order confirmations, price quotes and packing slips.
- Section 4.5.3.1 *Cash Disbursement Procedures, Pre-Approval by the Principal* requires SFEFs to be completed and signed by the principal prior to ordering or purchasing goods or services.
- Section 4.5.3.1 *Cash Disbursement Procedures, Payments* require that invoices are paid within 30 days of receipt if a payment due date is not explicitly mentioned on the invoice. Otherwise, the payment is required to be made by the due date.

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The following summarizes the causes of the deficiencies noted:

- Reportedly, failure to include vendor invoices to substantiate disbursements and the non-inclusion of the scholarship selection documentation occurred because of oversight of the recordkeeper.
- The instances of non-compliance with the pre-approval process for disbursements occurred during the previous principal's tenure, hence the causes could not be ascertained.
- According to the recordkeeping staff, students were required to pay directly to the vendor for yearbooks; however, it was later realized that several books remained unsold which were eventually shipped to the school. The remittance remained outstanding since several attempts to sell the inventory of yearbooks were unsuccessful.

The following are the potential effects of the mismanagement of disbursements:

- Evidence to substantiate expenditures is not available when supporting documentation is not maintained on file.
- Failure to obtain adequate pre-approval of purchases can result in inappropriate expenditures being incurred using SAF.
- Delinquent vendor payments can affect the availability of funds as reported in the school's financial reports and can impact the principal's ability to make fiscal decisions. It can also impact the school's relationship with vendors.

**Recommendation:** The recordkeeping staff must ensure that all pertinent documentation is attached to disbursements prior to forwarding the checks for signature. The principal and recordkeeping staff must communicate the requirement of staff to obtain approval prior to obligating the school for the items being ordered/purchased. The principal and bookkeeper must coordinate with yearbook sponsors to ensure that proper estimates of yearbook orders are made to avoid shipment of excessive orders to the school, thus shifting the onus of yearbook sales and vendor payment to the school.

### **2026.03: Administration of Voided Checks**

There were **seven** instances where voided checks were not entered into the accounting system, School Funds Online (SFO), as required.

The APM Section 4.5.3.4 (e), *Check Writing* states that all checks are required to be included in SFO as part of the financial records for supporting expenditures of the school.

In the noted instances the recordkeeping staff reportedly did not place the check stub in the printer before the check-run resulting in the checks being printed on regular printing sheets. As such, the check numbers had to be voided. Instead of voiding the check numbers in the system, the recordkeeping staff inadvertently deleted the checks from the system.

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Inappropriate administration of voided checks constitutes non-compliance with the policies and procedures for voiding checks and exposes the school to fraud, waste, and abuse of its resources.

**Recommendation:** The recordkeeping staff must ensure that blank checks are always inserted into the printer prior to conducting check runs. If an oversight occurs, the recordkeeping staff must account for the check by voiding the inappropriately printed check in SFO.

**2026.04: Inadequate Documentation of Funds Received**

There were **two** instances where the funds deposited were not adequately supported with a complete list of students from whom funds were received.

The APM, Section 4.5.2.2 (1), *Collecting Funds: Completing the Monetary Transmittal Form (MTF)*, requires that MTFs are entirely completed with the following information: 1) who collected funds; 2) date of collection; 3) from whom funds were collected; 4) the amount and form of the collection; and 5) the reason for the collection. A Student Remittance Report, Excel spreadsheet, class list, receipts, or ticket/report stubs, can be used as an attachment.

According to the recordkeeping staff spreadsheets that listed students who paid for fieldtrips were not submitted with the MTFs and funds remitted. The recordkeeping staff did not follow up with staff members to ensure that the list was subsequently included to substantiate the funds deposited.

Funds collected cannot be verified as to the source and amount when appropriate documentation is not attached to the MTF.

**Recommendation:** Staff members must be reminded of their responsibility to ensure that MTFs are adequately supported. The recordkeeping staff must follow up with staff members to ensure that supporting documentation is obtained to substantiate remittances.

**2026.05: Delinquent Monthly Bank Reconciliations**

There were **five** instances where monthly bank reconciliations were not completed and reviewed by the recordkeeping staff and principal in a timely manner. The delinquency ranged from 27 to 164 days.

According to APM section 5.1.2 *Monthly Reconciliation and Financial Reporting*, the bookkeeper is required to complete the reconciliation within 7 days of receiving the bank statement. All monthly reports should be completed and submitted to the principal for review and approval by the 15<sup>th</sup> of the following month.

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The previous recordkeeping staff left the school in March 2024 prior to completion of the February 2024 bank reconciliation. The Accounting and Financial Reporting Office assisted the school with completing the monthly financial reports for March through June 2024. The monthly reports were not sent to the principal for review until sometime after June 2024. In addition, the new recordkeeping staff did not receive timely access to SFO which resulted in the July 2024 bank reconciliation also being delinquent.

The principal's fiscal responsibility is compromised when monthly financial reporting is not available and/or reviewed timely. The principal is unable to make informed financial decisions when monthly financial reporting is not timely available for review and approval.

**Recommendation:** The principal and recordkeeping staff should implement internal controls to ensure that the monthly financial reporting process is performed in accordance with the schedule requirements included in the APM (bank reconciliation within 7 days of receiving the statement from the bank and the completion of financial reports by the 15th of each month) when there is a vacancy in the recordkeeping staff's position.

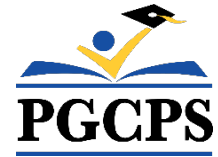
### **STATUS OF PRIOR AUDIT FINDINGS**

The previous audit report for CMIT North High School was issued for the period ended September 31, 2023. During the previous audit, neither the principal nor the recordkeeping staff was in their current positions. There were **four** findings noted as a result of that audit, two of which are repeated in the current audit as summarized below:

- **End of Year Monetary Transmittal Form Process** - The condition was not noted during this audit.
- **Untimely Deposit of Funds Received** - The condition was not noted during this audit.
- **Mismanagement of Disbursements** - Condition still exists. See **Finding 2026.02** regarding *Mismanagement of Funds Received*.
- **Untimely Completion of Monthly Financial Reporting** - Condition still exists. See **Finding 2026.06** regarding *Delinquent Monthly Bank Reconciliations*.

### **ACKNOWLEDGEMENT**

Internal Audit would like to thank the principal and staff of CMIT North High Public Charter School for their cooperation and assistance extended during the audit.



**Chesapeake Math and IT Academy North High Public Charter School**  
**School Activity Fund**  
**October 1, 2023 - November 30, 2025**  
**Appendix - Findings Timeline**

AUDIT FINDINGS	Dr Rosalynn Gaskins, Current Principal	Sheila Major, Current Recordkeeping Staff	Gonul Ozturk, Former Principal	Sabrina Bond, Former Recordkeeping Staff
<i>2026.01: Administration of Fundraisers</i>		X	X	X
<i>2026.02: Mismanagement of Disbursements</i>	X	X		
<i>2026.03: Administration of Voided Checks</i>	X	X		
<i>2024.04: Inadequate Documentation of Funds Received</i>		X	X	X
<i>2026.05: Delinquent Monthly Bank Reconciliations</i>		X	X	X
<b>Total</b>	<b>2</b>	<b>5</b>	<b>3</b>	<b>3</b>