



OFFICE of INTERNAL AUDIT

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MEMORANDUM

June 12, 2026

To: Ebony Cross Shields, Instructional Director
Cluster 6

Rhonda Summey, Principal
Rosa L. Parks Elementary School

From: Deana Thorps, CPA, Director
Office of Internal Audit

Re: **Financial Audit for the Period June 1, 2018 through September 30, 2025**

An audit of the financial records of **Rosa L. Parks Elementary School** was completed for the period June 1, 2018 through September 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 exception noted is included in the attached report.

As principal of the school, you will be responsible for preparing an action plan by **July 14, 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. Please forward this template as a Microsoft Word document. A copy of your action plan should also be forwarded to Shaquana Mitchell, Business Analyst, email address: Shaquana.Mitchell@pgcps.org; Roderick Adams, Compliance Procedures Administrator, email address: Roderick.Adams@pgcps.org, and Katrina Greene, School Activity Funds Support Specialist, email address: Katrina.Greene@pgcps.org.

cc: Brannon 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 Schools
Lisa Howell, Chief Financial Officer
Kasandra Lassiter Ed. D., Associate Superintendent
Peggy J. Harrison, CPA, 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, Director, Board of Education Office
Janice Walters-Semple, CPA, Supervisor, Internal Audit
Anthony Neal, Internal Auditor II



**School Activity Fund Report –
Rosa L. Parks Elementary School
*June 1, 2018 – September 30, 2025***

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PGCPS Internal Audit Report
School Activity Fund
Rosa L. Parks Elementary School
For Period Ended September 30, 2025

Internal Auditor's Draft Report

We have examined the School Activity Funds (SAF) of Rosa L. Parks Elementary School for the period June 1, 2018, through September 30, 2025. Rosa L. Parks 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 finding: *Administration of Checks*

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 September 30, 2025.



Deana Thorps, CPA, Director
Internal Audit

PGCPS Internal Audit Report
School Activity Fund
Rosa L. Parks Elementary School
For Period Ended September 30, 2025

BACKGROUND

Internal Audit completed an audit of the school activity funds (SAF) for Rosa L. Parks Elementary School for the period June 1, 2018, through September 30, 2025. The audit was conducted as part of the department's annual audit plan.

This audit report includes **one** finding which occurred under the leadership of the current principal. A listing with the finding and the personnel responsible is 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 for the period June 1, 2018, through September 30, 2025. Also, available receipts, disbursements, and supporting documentation were reviewed for the said period. 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.

PGCPS Internal Audit Report
School Activity Fund
Rosa L. Parks Elementary School
For Period Ended September 30, 2025

FINDINGS AND RECOMMENDATIONS

The audit resulted in the following finding and recommendations:

2026.01: Administration of Checks

The recordkeeping staff did not consistently ensure compliance with the procedures for administering checks.

- A. *Inaccurate Entry of Void Check Numbers:*** There were **four** instances where checks were not properly voided in SFO. Check #2196 was incorrectly entered in the System of Financial Operations (SFO) as Check #2197. This resulted in errors in three checks subsequently processed. Check #s 2197, 2198 and 2199 were also incorrectly entered in SFO. Check #2198 was voided twice.

- B. *Inaccurate Classification of Vendor Option:*** There were **five** instances in SFO where the recordkeeping staff selected the *Advance Vendor Option* instead of the *Reimbursement Vendor Option* to process reimbursements to staff.

According to the APM Section 4.5.3.2, *Summary of Check Disbursement Procedures*, Computerized checks are generated in SFO and recorded to the proper fund category. Section 3.2.2, *Bookkeepers / Financial Secretaries*, also requires the accurate recording and reporting of the school's financial transactions. Additionally, Section 4.5.3.1(3) *Use of Board Approved Vendors* require the use of the Reimbursement Option for checks that are processed to reimburse school staff.

The recordkeeping staff attempted to correct the inaccurate entry error for Check #2196 which resulted in subsequent errors and duplication of Check #2198. The recordkeeping staff was new to the position and was not aware of the correct vendor option to use when processing reimbursements.

Erroneous entry of void checks into SFO can lead to confusion regarding the status of financial transactions. This lack of adherence to procedures can compromise the integrity of financial records and increase the risk of errors or fraudulent activities. Using the inaccurate vendor option in SFO when processing checks causes difficulties in verifying expenditures and undermines the integrity of financial reporting

Recommendation: The recordkeeping staff must exercise due care when processing checks and ensure that blank checks align the check numbers in SFO prior to printing checks. The recordkeeping staff must continue to familiarize themselves with the check processing requirement to ensure that the correct vendor option is used to process payments. The principal should ensure that the recordkeeping staff accurately processes the school's disbursement transactions during the monthly reporting review process.

PGCPS Internal Audit Report
School Activity Fund
Rosa L. Parks Elementary School
For Period Ended September 30, 2025

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Rosa L. Parks Elementary School was issued for the period ended May 31, 2018. During the previous audit, the principal and recordkeeping staff were in their current positions. There were six findings noted as a result of that audit, which are repeated in the current audit as summarized below

- **Mismanagement of Funds Received** - Controls appear to be working.
- **Mismanagement of Disbursement** - Controls appear to be working.
- **Financial Reporting** - Controls appear to be working.
- **Fundraiser Forms** - Controls appear to be working.
- **Administration of Vending Contracts** - Controls appear to be working.
- **Drop Safe Not on Premises** - Controls appear to be working.

ACKNOWLEDGEMENT

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



Rosa L. Parks Elementary School
School Activity Fund
Findings Timeline
June 1, 2018 through September 30, 2025

AUDIT FINDINGS	Rhonda Summey Principal Entire Audit Period	Evelyn Recinos Secretary II, Recordkeeping Staff Entire Audit Period
2026.01 Administration of Checks	X	X
Total	1	1