PGCPS
OFFICE OF INTERNAL AUDIT
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14201 School Lane | Upper Marlboro, MD 20772 | 301-780-6887

MEMORANDUM

November 12, 2026

To: Chevonne Hall-Smith, Instructional Director
Cluster 12

Sherilyn Reid-Williams, Principal
Imagine Foundation at Leeland PCS

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

Re: Imagine Foundation at Leeland PCS Financial Audit for the Period April 1, 2024, through March 31, 2026

An audit of the financial records of **Imagine Foundation at Leeland Public Charter School** was completed for the period April 1, 2024, through March 31, 2026. 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 **December 12, 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, Katrina Greene, School Activity Funds Support Specialist, email address: katrina.greene@pgcps.org and Roderick Adams, Compliance and Procedures Administrator, email address: 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 Schools
Shavonne Smith, Chief Financial Officer
Kenneth Nwafor, Assistant Controller
Eric Minus, Ed.D., Associate Superintendent, Middle and Charter Schools
Robin Welsh, Esq., Director, Government Relations, Compliance and Procedures
Roderick Adams, Administrator, Compliance and Procedures
Katrina Greene, School Activity Funds Support Specialist
Janice Walters-Semple, CPA, Supervisor, Internal Audit
Iyamide Chris Oduyoye, CIA, Internal Auditor II

PRINCE GEORGE'S COUNTY
PUBLIC SCHOOLS

School Activity Fund Report – Imagine Foundation at Leeland Public Charter School

April 1, 2024 – March 31, 2026

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Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Imagine Foundation at Leeland Public Charter School for the period April 1, 2024, through March 31, 2026. Imagine Foundation at Leeland'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 three findings:

- *Inadequate Documentation of Funds Received*
- *Delinquent Payment*
- *Administration of Checks*

In our opinion, except for the deviation noted, 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 March 31, 2026.



Deana Thorps, CPA, Director
Office of Internal Audit

BACKGROUND

Internal Audit completed an audit on the school activity funds (SAF) for Imagine Foundation at Leeland Public Charter School for the period April 1, 2024, March 31, 2026. The audit was conducted as part of the department's annual audit plan.

This audit report includes **three** findings that occurred under the leadership of the current principal. A listing of the findings and the personnel responsible is included in the appendix at the end of the audit report.

OBJECTIVES

The objectives of the audit were to determine the effectiveness of the system of internal controls and to determine whether the school was in compliance with the policies and procedures of the Accounting Procedures Manual for School Activity Funds (APM) and the 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 available Monetary Transmittal Form (MTF) envelopes submitted by staff for the period April 1, 2024, through March 31, 2026. 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:

2027.01 Inadequate Documentation of Funds Received

There were **two** instances where funds collected from students and recorded in School Funds Online (SFO) as MTF numbers 48695 and 473497 were not adequately supported. In one instance, support for a check received in the front office (check stub) was not included with the MTF. The number of boxes of World's Finest Chocolates sold and the unit price for the chocolates were not noted on the MTF in the other instance.

The APM Section 4.5.2.2 (1) *Collecting Funds: Completing the MTF* indicates that staff members collecting funds are required to complete a MTF and submit it to the recordkeeping staff along with funds collected. The MTF must be filled out, and documentation should be provided for all funds received.

Inadequate documentation of funds received at the school was noted by the recordkeeping staff as oversight.

The absence of appropriate financial documentation is an internal control deficiency and makes it difficult to verify that transactions recorded in SFO were adequately substantiated. It also impacts the detection of errors and possible fraud in a timely manner.

Recommendations: The principal and recordkeeping staff should review cash receipt documentation for adequacy during the monthly financial review process to promptly identify and correct any documentation gaps.

2027.02 Delinquent Payment

There was **one** instance where check #1768 in the amount of $1,408.08 dated September 4, 2025 was paid 98 days after the due date of May 29, 2025.

The APM Section 4.5.3, *Cash Disbursements*, requires the payment of invoices by the due date or within 30 days of receipt.

According to the recordkeeping staff, the invoice was initially sent to the regional office in error and was not received by the school until August 2025. Once received, the invoice was immediately processed for payment.

Untimely payment of vendor invoices may result in the school being assessed late fees and can impact the school's relationship with its vendors.

Recommendations: The recordkeeping staff must work closely with class sponsors to identify outstanding bills during the preparation of the school's monthly unpaid bills report. School staff must contact vendors to ensure that payments are processed as required.

2027.03 Administration of Checks

There were **nine** instances where voided checks were not recorded in the SFO accounting system.

The APM Section 4.5.3.4, *Check Writing* requires accounting for a physical check when an error is made at the time of processing or when a check is damaged. All checks are required to be accounted for in the SFO accounting system.

The nine checks were voided as a result of printing errors were not posted into the SFO accounting system because of the recordkeeping staff's unawareness that all checks voided due to errors should be posted in the SFO accounting system.

Mismanagement of voided checks constitutes non-compliance with BOE policies and procedures and increases financial risk to the school and staff. When voided checks are inadequately documented, it creates a gap in the check numbering, review process and creates the opportunity for check fraud.

Recommendations: The principal should conduct monthly review of financial records, including the check log for completeness and ensure timely identification of errors and omissions.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Imagine Foundation at Leeland Public Charter School was issued for the period ended March 31, 2024. The principal and recordkeeping staff were in their current positions during that audit. There were two reportable conditions and noted during the audit that were not repeated in this audit.

- **Untimely Deposit of Funds Received** – This condition was not noted during the current audit. Controls appear to be working.
- **Record Retention** – This condition was not noted during the current audit. Controls appear to be working.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Imagine Foundation at Leeland Public Charter School for their cooperation and assistance extended during the audit.

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Imagine Foundation at Leeland Public Charter School
School Activity Funds - April 1 2024 - Mar 31 2026
Appendix - Findings Timeline

AUDIT FINDINGS	Sherilyn Reid Williams, Principal April 1 2024 - Current
2027.01: Inadequate Documentation of Funds Received	X
2027.02: Delinquent Payment	X
2027.03: Administration of Checks	X
Total	**3**